

**K.S. OILS LIMITED-In Liquidation****Revised claim summary pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench**

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]

**(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)****Claim Summary**

Sl. No	Category of Creditors	Sheet Ref.	Amount Claimed	Claim Admitted	Claim Rejected	Under Verification
			Amount (INR)	Amount(INR)	Amount(INR)	Amount(INR)
1	Secured Financial Creditors (Security Interest relinquished)	List A	72,282,682,788	72,233,865,121	48,817,667	
2	Secured Financial Creditors (Security Interest not relinquished)	List B	4,119,052,673	4,119,052,673		
3	Unsecured Financial Creditors	List C	31,791,503,648	31,779,247,724	12,255,924	
4	Operational Creditors (Workmen & Employees)	List D	45,960,160	45,960,160		
5	Operational Creditors (Governments)	List E	282,438,141	282,153,726	284,415	
6	Operational Creditors (Other than Workmen, Employees & Governments)	List F	1,638,504,740	511,482,291	379,297,722	747,724,727
7	Shareholders	List G	2,589,050,540	2,428,511,772	160,538,768	
	<b>TOTAL</b>		<b>112,749,192,690</b>	<b>111,400,273,467</b>	<b>601,194,496</b>	<b>747,724,727</b>

**K.S. OILS LIMITED-In Liquidation****Revised list of Secured Financial Creditors, who have relinquished their security interests under section 52 of Insolvency and Bankruptcy Code 2016 pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench**

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]

**(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)****Category : Secured Financial Creditors, who have relinquished their security interests under section 52 of Insolvency and Bankruptcy Code 2016**

Sl. No	Name of Stakeholder	Amount Claimed	Claim Admitted	Claim Rejected	Security Interest
		Amount (INR)	Amount(INR)	Amount(INR)	
1	State Bank of India	23,455,492,040	22,742,968,380	712,523,660	Refer GN 2 & SN 1
2	Phoenix ARC Private Limited (Acting in Capacity as Trustee of Pheonix Trust FY 14-3)	15,475,449,262	15,474,182,910	1,266,352	Refer GN 2 & SN 2
3	IDBI Bank Limited	12,083,792,854	11,851,951,544	231,841,310	Refer GN 2 & SN 3
4	Life Insurance Corporation of India	2,141,197,456	1,943,797,456	197,400,000	Refer GN 2 & SN 4
5	Phoenix ARC Private Limited (Acting in Capacity as Trustee of Phoenix Trust FY 15-15)	4,509,992,732	4,509,992,732	-	Refer GN 2
6	Central Bank of India	4,519,955,836	3,837,177,510	682,778,326	Refer GN 2, SN 4&5
7	Andhra Bank (Union Bank of India)	5,177,742,141	4,940,461,034	237,281,107	Refer GN 2 & SN 4
8	The Federal Bank Limited	2,016,467,964	1,908,021,389	108,446,575	Refer GN 2 & SN 4
9	Punjab National Bank	3,335,387,819	3,214,029,870	121,357,949	Refer GN 2 & SN 4
10	The Jammu & Kashmir Bank Limited	2,156,255,225	1,811,282,296	344,972,929	Refer GN 2 & SN 4&6
Less: Claim under List G		2,589,050,540		2,589,050,540	Refer SN 4
<b>Total Amount</b>		<b>72,282,682,788</b>	<b>72,233,865,121</b>	<b>48,817,667</b>	

**Notes: These notes to be considered as an integral part of this sheet.****General Notes(GN)**

<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to him by the claimant and based on the records and information provided by the officials of the Corporate Debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents for registration of charge/modification of charge filed with Registrar of Companies and as available on ROC server. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, In-spite of the challenges the claim verification exercise has been conducted with all due diligence and care, however, error, if any, due to certain technical glitches can not be ruled out.
<b>GN.2</b>	Secured creditor has relinquished its security interests as per section 52 of Insolvency and Bankruptcy Code 2016. The claim pertaining to Cummulative preference shares issued to the banks is unsecured and the same has been admitted under category of shareholders. For details of Security Interest Refer <b>Annexure 1</b> .
<b>GN.3</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.
<b>GN.4</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
<b>GN.5</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).
<b>GN.6</b>	This list is depicting only the portion of claim which is secured. List C or List G may be referred to see the claims against which no security interest on the assets of the Corporate Debtor has been created.

**Specific Notes(SN)**

<b>SN.1</b>	The creditor (SBI) was issued 6,57,02,735 cumulative preference shares of Rs.10 each wherein interest @ 1% per annum was to be paid on yearly basis. There is no bifurcation of the same in the claim submitted by the creditor. The claim pertaining to principal and interest amounting to Rs.71,25,23,660/- has been admitted as unsecured and can be referred to in List G.
<b>SN.2</b>	The creditor (Phoenix ARC Private Limited - Acting in Capacity as Trustee of Pheonix Trust FY 14-3) has contributed Rs.1,23,04,858/- towards CIRP cost. The claim in excess of CIRP cost contributed has been rejected.
<b>SN.3</b>	The creditor (IDBI) has contributed Rs.75,26,347/- towards CIRP cost. The claim of excess of CIRP expenses along with interest on the CIRP expenses, amounting to Rs.2,04,71,873/- and other expenses incurred, amounting to Rs.78,15,215/- has been rejected. Further, the claim towards CRPS has been admitted as unsecured and the same can be referred to in List G.
<b>SN.4</b>	Claim of Secured Financial Creditors towards Cumulative Redeemable Preference Shares (CRPS) has been admitted as unsecured and transferred to List G.
<b>SN.5</b>	The excess interest claim amounting to Rs.1,92,64,228 post liquidation commencement date has not been admitted.
<b>SN.6</b>	The creditor (The Jammu & Kashmir Bank Limited) has contributed Rs.22,88,247/- towards CIRP cost. The same has been admitted as secured and included in claim admitted amount.

**K.S. OILS LIMITED-In Liquidation****Revised list of Secured Financial Creditors, who have not relinquished their security interests under section 52 of Insolvency and Bankruptcy Code 2016 pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench**

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]

**(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)****Category : Secured Financial Creditors, who have not relinquished their security interests under section 52 of Insolvency and Bankruptcy Code 2016**

Sl. No	Name of Stakeholder	Amount Claimed	Claim Admitted	Claim Rejected	Security Interest not relinquished
		Amount(INR)	Amount(INR)	Amount(INR)	
1	Cooperative RABO Bank UA	685,603,700	685,603,700	-	Refer GN 2 & 4
2	Phoenix ARC Private Limited (Acting in Capacity as Trustee of Pheonix Trust FY 15-15)	3,433,448,973	3,433,448,973	-	Refer GN 2 & SN 1
<b>Total Amount</b>		<b>4,119,052,673</b>	<b>4,119,052,673</b>	<b>-</b>	

**Notes: These notes to be considered as an integral part of this sheet.****General Notes(GN)**

<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to him by the claimant and based on the records and information provided by the officials of the Corporate Debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents for registration of charge/modification of charge filed with Registrar of Companies and as available on ROC server. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, In-spite of the challenges the claim verification exercise has been conducted with all due diligence and care, however, error, if any, due to certain technical glitches can not be ruled out.
<b>GN.2</b>	Secured creditor has informed its decision to realise its security interest, as per section 52 of Insolvency and Bankruptcy Code 2016. For details of security interests for the Corporate Debtor as per records available, kindly refer <b>Annexure 1</b> .
<b>GN.3</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.
<b>GN.4</b>	The claim denominated in foreign currency are denominated in Indian Currency at the official exchange rate as on the liquidation commencement date(INR/1 USD=72.4811).
<b>GN.5</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
<b>GN.6</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).

**Specific Notes(SN)**

<b>SN.1</b>	The creditor (Phoenix ARC Private Limited - Acting in Capacity as Trustee of Pheonix Trust FY 15-15) has contributed Rs.47,75,863/- towards CIRP cost. The same has been admitted as secured and included in claim admitted amount.
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**K.S. OILS LIMITED-In Liquidation****Revised list of Unsecured Financial Creditors pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench**

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]

**(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)****Category : Unsecured Financial Creditors**

Sl. No	Name of Stakeholder	Amount Claimed	Claim Admitted	Claim Rejected	Security Interest
		Amount(INR)	Amount(INR)	Amount(INR)	
1	PEC Limited	1,941,012,298	1,928,756,374	12,255,924	Unsecured (Refer SN 1)
2	Srei Infrastructure Finance Limited	29,850,491,350	29,850,491,350	-	Unsecured
<b>Total Amount</b>		<b>31,791,503,648</b>	<b>31,779,247,724</b>	<b>12,255,924</b>	
<b>Notes: These notes to be considered as an integral part of this sheet.</b>					
<b>General Notes(GN)</b>					
<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to her by the claimant and based on the records and information provided by the corporate debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents filed with Registrar of Companies. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, in the entire country . In-spite of the challenges due to Covid-19, the claim verification exercise has been conducted with all due diligence and care, however, error if any, due to certain technical glitches can not be ruled out.				
<b>GN.2</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.				
<b>GN.3</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.				
<b>GN.4</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).				
<b>Specific Notes(SN)</b>					
<b>SN.1</b>	The excess interest claim post liquidation commencement date has not been admitted.				

## K.S. OILS LIMITED-In Liquidation

## Revised list of Operational Creditors (Workmen and Employees only) pursuant to IA/ 188(MP) of 2021 filed with Hon'ble NCLT Indore Bench

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]

(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)

## Category : Operational Creditors (Workmen and Employees only)

Sl. No	Name of Stakeholder	Amount Claimed		Claim Admitted	Claim Rejected	Security Interest
		Nature	Amount (INR)	Amount(INR)	Amount(INR)	
1	RAHUL MISHRA	Workman	185,032	185,032	-	Unsecured
2	VISHAL BANSAL	Workman	171,718	171,718	-	Unsecured
3	VIVEK SHRIVASTAVA	Workman	197,622	197,622	-	Unsecured
4	GIRRAJ KISHORE GANGIL	Workman	528,793	528,793	-	Unsecured
5	VISHWA NATH CHANDIL	Workman	367,394	367,394	-	Unsecured
6	DEEPAK JAIN	Workman	402,969	402,969	-	Unsecured
7	BIMAL NATH SINHA	Workman	540,080	540,080	-	Unsecured
8	RAKESH SHARMA	Workman	280,890	280,890	-	Unsecured
9	VIJAY KUMAR GUPTA	Workman	610,806	610,806	-	Unsecured
10	VIJAY PRATAP SINGH SIKARWAR	Workman	251,208	251,208	-	Unsecured
11	RAKESH TYAGI	Workman	347,524	347,524	-	Unsecured
12	PRASANNA SHARMA	Workman	520,222	520,222	-	Unsecured
13	RANI	Workman	135,310	135,310	-	Unsecured
14	RAMLAKHAN BADHORIYA	Workman	157,135	157,135	-	Unsecured
15	RAJESH SINGH TOMAR	Workman	246,841	246,841	-	Unsecured
16	SARVESH SHARMA	Workman	385,106	385,106	-	Unsecured
17	SITARAM(BABA)	Workman	241,902	241,902	-	Unsecured
18	LALA RAM SHARMA	Workman	66,160	66,160	-	Unsecured
19	SANTRAM	Workman	44,782	44,782	-	Unsecured
20	DEVENDRA SHARMA	Workman	465,259	465,259	-	Unsecured
21	RAJ NARYAN MISHRA	Workman	446,020	446,020	-	Unsecured
22	HARIRAM SEN	Workman	266,449	266,449	-	Unsecured
23	INTAHA KHAN	Workman	127,365	127,365	-	Unsecured
24	NARVEER SINGH	Workman	49,297	49,297	-	Unsecured
25	NILESH SEN	Workman	44,208	44,208	-	Unsecured
26	PRADEEP KUMAR MISHRA	Workman	8,067	8,067	-	Unsecured
27	SANJAY SHRIVASTAVA	Workman	185,424	185,424	-	Unsecured
28	SANTOSH KUMAR	Workman	9,184	9,184	-	Unsecured
29	SHYAM KISHOR SHARMA	Workman	245,774	245,774	-	Unsecured
30	SUNIL PATEL	Workman	61,760	61,760	-	Unsecured
31	SANTOSH SHARMA	Workman	22,391	22,391	-	Unsecured
32	PAWAM NAMDEV	Workman	78,632	78,632	-	Unsecured
33	SHAIENDRA SINGH	Workman	65,701	65,701	-	Unsecured
34	SANTOSH RAGHUVANSHI	Workman	67,891	67,891	-	Unsecured
35	VIRENDRA KUMAR MORYA	Workman	15,170	15,170	-	Unsecured
36	JITENDRA CHOCHAN	Workman	15,132	15,132	-	Unsecured
37	ABHIJIT PANDA	Workman	57,538	57,538	-	Unsecured
38	ANUP KUMAR BERA	Workman	139,285	139,285	-	Unsecured
39	ARJUN KUMAR MAITY	Workman	143,476	143,476	-	Unsecured
40	BALAI PANIGRAHI	Workman	117,589	117,589	-	Unsecured
41	BATA KRISHANA DAS	Workman	90,214	90,214	-	Unsecured
42	BIKASH CHANDRA DAS	Workman	102,278	102,278	-	Unsecured
43	BISWAJIT PANIGRAHI	Workman	108,645	108,645	-	Unsecured
44	CHANDAN KUMAR DAS	Workman	47,393	47,393	-	Unsecured
45	CHANDAN NAG	Workman	263,168	263,168	-	Unsecured
46	CHITTARANJAN KHANRA	Workman	16,529	16,529	-	Unsecured
47	GOUTAM PRAMANIK	Workman	163,555	163,555	-	Unsecured
48	MANAS BISHAL	Workman	165,373	165,373	-	Unsecured
49	MANOJ kumar	Workman	361,834	361,834	-	Unsecured
50	PALASH DEBNATH	Workman	118,147	118,147	-	Unsecured

## K.S. OILS LIMITED-In Liquidation

Revised list of Operational Creditors (Workmen and Employees only) pursuant to IA/188(MP) of 2021 filed with Hon'ble  
[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]  
(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)

## Category : Operational Creditors (Workmen and Employees only)

Sl. No	Name of Stakeholder	Amount Claimed		Claim Admitted	Claim Rejected	Security Interest
		Nature	Amount (INR)	Amount(INR)	Amount(INR)	
51	PARAMHANS RAI	Workman	47,140	47,140	-	Unsecured
52	PRABIR GHOSH	Workman	68,247	68,247	-	Unsecured
53	PRASANTA SAMANTA	Workman	233,052	233,052	-	Unsecured
54	RAJKUMAR PANDA	Workman	63,354	63,354	-	Unsecured
55	RAMESH SAHOO	Workman	131,970	131,970	-	Unsecured
56	SANJIB SAHOO	Workman	182,549	182,549	-	Unsecured
57	SANJOY HAZRA	Workman	140,730	140,730	-	Unsecured
58	SANKAR MANNA	Workman	73,936	73,936	-	Unsecured
59	SHIBA PRASAD PRAMANIK	Workman	75,006	75,006	-	Unsecured
60	SIBSANKAR DINDA	Workman	160,681	160,681	-	Unsecured
61	SUDERSHAN SAHOO	Workman	330,654	330,654	-	Unsecured
62	SURAJIT MANNA	Workman	135,001	135,001	-	Unsecured
63	SWAPAN JANA	Workman	163,790	163,790	-	Unsecured
64	TAPAN KUMAR PATRA	Workman	88,881	88,881	-	Unsecured
65	TAPAS SAHA ROY	Workman	171,119	171,119	-	Unsecured
66	UTTAM NAYAK	Workman	9,057	9,057	-	Unsecured
67	UTTAM PATRO	Workman	70,049	70,049	-	Unsecured
68	MR. MALANCHA PAUL	Workman	527,203	527,203	-	Unsecured
69	MRS. APARNA CHATURBEDI	Workman	569,018	569,018	-	Unsecured
70	MAHENDRA KUMAR YADAV	Workman	397,905	397,905	-	Unsecured
71	NILOY KUMAR LAHA	Workman	582,101	582,101	-	Unsecured
72	ANIL KUMAR SHARMA	Workman	278,020	278,020	-	Unsecured
73	ASHISH BHATT	Workman	192,724	192,724	-	Unsecured
74	ASHOK RAI	Workman	239,960	239,960	-	Unsecured
75	LEENU THOMAS	Workman	487,676	487,676	-	Unsecured
76	KIRPAL SINGH BISHT	Workman	613,138	613,138	-	Unsecured
77	JAI KUMAR	Workman	370,800	370,800	-	Unsecured
78	PRAVEEN SHRINGI	Workman	154,332	154,332	-	Unsecured
79	JODHRAJ MALAV	Workman	47,698	47,698	-	Unsecured
80	KISHAN CHAND MEENA	Workman	45,182	45,182	-	Unsecured
81	CHANDRA PRAKASH	Workman	25,427	25,427	-	Unsecured
82	SURESH RAWAT	Workman	12,918	12,918	-	Unsecured
83	SURAJMAL	Workman	11,783	11,783	-	Unsecured
84	RAJMAL	Workman	4,621	4,621	-	Unsecured
85	MADAN SINGH	Workman	11,183	11,183	-	Unsecured
86	RAJENDRA	Workman	1,566	1,566	-	Unsecured
87	RAJESH SINGH	Workman	25,509	25,509	-	Unsecured
88	SATYNARAYAN VAISHNAV	Workman	12,162	12,162	-	Unsecured
89	RAM SINGH	Workman	11,725	11,725	-	Unsecured
90	CHANDRAMOHAN	Workman	11,203	11,203	-	Unsecured
91	BHAGWAN DAS MANGAL	Employee	1,222,641	1,222,641	-	Unsecured
92	GURVINDER SINGH	Employee	834,521	834,521	-	Unsecured
93	PURSHOTTAM DAS GUPTA	Employee	611,057	611,057	-	Unsecured
94	JAI PRAKASH GUPTA	Employee	707,843	707,843	-	Unsecured
95	MANOJ MANDIL	Employee	692,690	692,690	-	Unsecured
96	BHANU PRAKASH BANDIL	Employee	1,280,009	1,280,009	-	Unsecured
97	RAHISH KHAN	Employee	1,488,874	1,488,874	-	Unsecured
98	SANJAY GUPTA	Employee	2,035,235	2,035,235	-	Unsecured
99	ASHOK KUMAR GUPTA	Employee	965,866	965,866	-	Unsecured
100	KAMAL KISHOR SHIVHARE	Employee	2,067,557	2,067,557	-	Unsecured

## K.S. OILS LIMITED-In Liquidation

Revised list of Operational Creditors (Workmen and Employees only) pursuant to IA/188(MP) of 2021 filed with Hon'ble  
[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]  
(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)

## Category : Operational Creditors (Workmen and Employees only)

Sl. No	Name of Stakeholder	Amount Claimed		Claim Admitted	Claim Rejected	Security Interest
		Nature	Amount (INR)	Amount(INR)	Amount(INR)	
101	LOKNATH SHARMA	Employee	4,104,833	4,104,833	-	Unsecured
102	NAND KISHORE AGARWAL	Employee	1,087,971	1,087,971	-	Unsecured
103	VINAY KUMAR JHA	Employee	361,803	361,803	-	Unsecured
104	ASHOK JAIN	Employee	639,477	639,477	-	Unsecured
105	MUKESH KUMAR BHADAURIA	Employee	999,840	999,840	-	Unsecured
106	TAPAS KUMAR BARIK	Employee	1,390,129	1,390,129	-	Unsecured
107	MR N.N.BEDI	Employee	1,090,918	1,090,918	-	Unsecured
108	MR. MANOJ KUMAR SINGH	Employee	1,669,691	1,669,691	-	Unsecured
109	RAJESHWAR RAY	Employee	1,096,400	1,096,400	-	Unsecured
110	DEVENDRA SHARMA	Employee	892,278	892,278	-	Unsecured
111	ASHOK KAWADE	Employee	2,179,925	2,179,925	-	Unsecured
112	RAJENDER KUMAR BHARDWAJ	Employee	809,037	809,037	-	Unsecured
113	KUMAR RAJESH	Employee	734,761	734,761	-	Unsecured
114	DEEPAK MAKWANA	Employee	467,492	467,492	-	Unsecured
<b>Total Amount</b>			<b>45,960,160</b>	<b>45,960,160</b>	-	

Notes: These notes to be considered as an integral part of this sheet.

## General Notes(GN)

<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to her by the claimant and based on the records and information provided by the corporate debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents filed with Registrar of Companies. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, in the entire country . In-spite of the challenges due to Covid-19, the claim verification exercise has been conducted with all due diligence and care, however, error if any, due to certain technical glitches can not be ruled out.
<b>GN.2</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.
<b>GN.3</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
<b>GN.4</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).



## K.S. OILS LIMITED-In Liquidation

## Revised list of Operational Creditors (Governments only) pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]  
(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)

## Category : Operational Creditors (Governments only)

Sl. No	Name of Stakeholder	Amount Claimed	Claim Admitted	Claim Rejected	Security Interest
		Amount (INR)	Amount(INR)	Amount(INR)	
1	Commissioner of Commercial Taxes, Govt of West Bengal	78,691,122	78,406,707	284,415	Unsecured (Refer SN 1)
2	ITO (TDS), Ujjain (M. P.)	8,660	8,660	-	Unsecured
3	DCIT (TDS), Bhopal	4,560	4,560	-	Unsecured
4	Subhash Chandra, Dy Commissioner of Customs, EPCG Monitoring Cell	88,577,201	88,577,201	-	Unsecured
5	Assistant Commissioner, CGST & Central Excise, Division-II, Gwalior	62,319,653	62,319,653	-	Unsecured
6	Commercial Taxes Officer, Circle D, Jodhpur	16,305,242	16,305,242	-	Unsecured
7	CEO, Haldia Development Authority	36,531,703	36,531,703	-	Unsecured
<b>Total Amount</b>		<b>282,438,141</b>	<b>282,153,726</b>	<b>284,415</b>	

**Notes: These notes to be considered as an integral part of this sheet.**

## General Notes(GN)

<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to her by the claimant and based on the records and information provided by the corporate debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents filed with Registrar of Companies. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, in the entire country . In-spite of the challenges due to Covid-19, the claim verification exercise has been conducted with all due diligence and care, however, error if any, due to certain technical glitches can not be ruled out.
<b>GN.2</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.
<b>GN.3</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
<b>GN.4</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).

## Specific Notes(SN)

<b>SN.1</b>	The excess interest claim post liquidation commencement date has not been admitted.
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## K.S. OILS LIMITED-In Liquidation

## Revised list of Operational Creditors (Other than Workmen, Employee and Governments) pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]  
(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)

## Category : Operational Creditors (Other than Workmen, Employee and Governments)

Sl. No	Name of Stakeholder	Amount Claimed	Claim Admitted	Claim Rejected	Security Interest
		Amount (INR)	Amount(INR)	Amount(INR)	
1	SBICAP Trustee Company Limited	13,131,976	13,131,976	-	Unsecured
2	Chawla Mercantile India Private Limited	6,643,903	3,680,836	2,963,067	Unsecured
3	Ramjilal Girraj Kishor	36,347,884	11,946,224	24,401,660	Unsecured
4	Suresh Chand Dinesh Chand	7,848,201	2,479,239	5,368,962	Unsecured
5	Amar Trading Company	3,411,027	1,857,396	1,553,631	Unsecured
6	Shubham Traders	2,764,974	1,534,391	1,230,583	Unsecured
7	Ram Traders	8,435,709	2,670,744	5,764,965	Unsecured
8	Deepa Enterprises Guna	22,195,764	5,832,706	16,363,058	Unsecured
9	M/S Hukumchand Chaturbhuj Jain	1,934,789	1,256,358	678,431	Unsecured
10	M/S Nathuram Ashok Kumar Jain	5,916,637	3,824,440	2,092,197	Unsecured
11	M/S Raja Ram Prem Naryan Lohiya	10,060,592	6,532,852	3,527,740	Unsecured
12	Kamal Enterprises	1,226,402	767,980	458,422	Unsecured
13	The State Trading Corporation of India	747,724,727	-	-	Unsecured (Under Verification)
14	Pooran Chand Shankar Lal	17,560,371	5,740,517	11,819,854	Unsecured
15	Shri Radhe Trading Company	30,904,253	8,747,509	22,156,744	Unsecured
16	Kailashchand Hiralal Jain	28,476,014	4,971,024	23,504,990	Unsecured
17	Jagannath Trading Company	17,760,783	6,402,211	11,358,572	Unsecured
18	Babulal Chakresh Kumar Jain	1,625,812	808,317	817,495	Unsecured
19	Manaklal Ashok Kumar	9,124,514	5,294,041	3,830,473	Unsecured
20	Rajendra Engineering Works	265,888,276	185,944,085	79,944,191	Unsecured
21	M.P. Edible Oil And Foods Private Limited	8,181,302	4,033,345	4,147,957	Unsecured
22	Saiyyad Traders	7,552,473	1,659,109	5,893,364	Unsecured
23	Raj Vijay Trading Company	2,297,125	1,606,452	690,673	Unsecured
24	Radhika Traders	2,373,931	1,290,180	1,083,751	Unsecured
25	S S Suppliers	8,239,830	1,810,106	6,429,724	Unsecured
26	Singhal Brothers	20,666,987	4,887,060	15,779,927	Unsecured
27	Bhagwandas Rajivkumar	1,539,781	836,838	702,943	Unsecured
28	Ramgopal Maheshchand	13,894,004	5,175,722	8,718,282	Unsecured
29	Dineshchand Omprakash	12,382,727	4,668,809	7,713,918	Unsecured
30	Rajendra Engitech	44,244,475	30,941,562	13,302,913	Unsecured
31	Rajendra Engineering	195,488,464	137,313,586	58,174,878	Unsecured
32	Deepak Trading Company	28,196,997	7,697,168	20,499,829	Unsecured
33	Raman Trading Company	11,707,937	3,047,669	8,660,268	Unsecured
34	Goyal Brothers	7,175,828	4,475,028	2,700,800	Unsecured
35	Saurabh Industries	1,059,155	526,589	532,566	Unsecured
36	Agarwal Advertising Company	4,291,406	4,291,406	-	Unsecured
37	Miracle Coro Plast Private Limited	17,198,465	14,725,836	2,472,629	Unsecured
38	Zeus Engineering	6,410,986	6,410,986	-	Unsecured
39	Swastik Coal Corporation Pvt Ltd	5,176,315	2,178,383	2,997,932	Unsecured
40	Shree Ganpatlal Onkarlal Agrawal & Company	1,443,944	483,611	960,333	Unsecured
<b>Total Amount</b>		<b>1,638,504,740</b>	<b>511,482,291</b>	<b>379,297,722</b>	

Notes: These notes to be considered as an integral part of this sheet.

## General Notes(GN)

<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to her by the claimant and based on the records and information provided by the corporate debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents filed with Registrar of Companies. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, in the entire country . In-spite of the challenges due to Covid-19, the claim verification exercise has been conducted with all due diligence and care, however, error if any, due to certain technical glitches can not be ruled out.
<b>GN.2</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.
<b>GN.3</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
<b>GN.4</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).
<b>GN.5</b>	The creditors who have claimed interest without any documents in support of interest charge, such claim of interest has not been admitted.

**K.S. OILS LIMITED-In Liquidation****Revised list of Shareholders pursuant to IA/188(MP) of 2021 filed with Hon'ble NCLT Indore Bench**

[In Compliance of Regulation 31 of Insolvency and Bankruptcy Board of India(Liquidation Process), Regulations, 2016]

**(Version 2 dated 23.09.2021 : Pursuant to claims received till 02.09.2021)****Category : Shareholders**

Sl. No	Name of Stakeholder	Amount Claimed		Claim Admitted	Claim Rejected	Security Interest	Remarks
		Nature	Amount (INR)	Amount(INR)	Amount(INR)		
1	State Bank of India	Cummulative Redeemable Preference Shares (CRPS)	712,523,660	712,523,660	-	Unsecured	Fully Admitted
2	IDBI Bank Limited	Cummulative Redeemable Preference Shares (CRPS)	203,554,222	203,554,222	-	Unsecured	Fully Admitted
3	Union Bank of India (Erstwhile Andhra Bank)	Cummulative Redeemable Preference Shares (CRPS)	237,281,107	237,281,107	-	Unsecured	Fully Admitted (Refer SN 3)
4	Central Bank of India	Cummulative Redeemable Preference Shares (CRPS)	663,514,098	663,514,098	-	Unsecured	Partly Admitted (Refer SN 2)
5	Life Insurance Corporation of India	Cummulative Redeemable Preference Shares (CRPS)	197,400,000	195,203,836	2,196,164	Unsecured	Partly Admitted (Refer SN 1)
6	The Federal Bank Limited	Cummulative Redeemable Preference Shares (CRPS)	108,446,575	108,446,575	-	Unsecured	Fully Admitted (Refer SN 4)
7	Punjab National Bank	Cummulative Redeemable Preference Shares (CRPS)	121,357,949	91,095,123	30,262,826	Unsecured	Partly Admitted (Refer SN 1 & 5)
8	The Jammu & Kashmir Bank Limited	Cummulative Redeemable Preference Shares (CRPS)	344,972,929	216,893,151	128,079,778	Unsecured	Partly Admitted (Refer SN 1 & 6)
<b>Total Amount</b>			<b>2,589,050,540</b>	<b>2,428,511,772</b>	<b>160,538,768</b>		

**Notes: These notes to be considered as an integral part of this sheet.****General Notes(GN)**

<b>GN.1</b>	The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to her by the claimant and based on the records and information provided by the corporate debtor. The Liquidator has also relied on the Master Restructuring Agreement(MRA) dated 14.03.2012, MRA First Amendment dated 22.05.2013 and MRA Second Amendment dated 28.06.2013 along with the charge documents filed with Registrar of Companies. The claim verification process has fallen in a time which is laced with acute Covid-19 pandemic with lot of restrictions on the physical movement, in the entire country . In-spite of the challenges due to Covid-19, the claim verification exercise has been conducted with all due diligence and care, however, error if any, due to certain technical glitches can not be ruled out.
<b>GN.2</b>	Admission of the claims is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.
<b>GN.3</b>	The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
<b>GN.4</b>	Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise).

**Specific Notes(SN)**

<b>SN.1</b>	The excess interest claim post liquidation commencement date has not been admitted.
<b>SN.2</b>	The bank was issued 2,66,20,000 cummulative redeemable preference shares of Rs.10/- each. The claim pertaining to the same has been admitted as unsecured and depicted in the List G. The amount of claim admitted in List G is Rs.66,35,14,098/-.
<b>SN.3</b>	The bank was issued 2,18,80,000 cummulative redeemable preference shares of Rs.10/- each. The claim pertaining to the same has been admitted as unsecured and depicted in the List G. The amount of claim admitted in List G is Rs.23,72,81,107/-.
<b>SN.4</b>	The bank was issued 1,00,00,000 cummulative redeemable preference shares of Rs.10/- each. The claim pertaining to the same has been admitted as unsecured and depicted in the List G. The amount of claim admitted in List G is Rs.10,84,46,575/-.
<b>SN.5</b>	The bank was issued 84,00,000 cummulative redeemable preference shares of Rs.10/- each. The claim pertaining to the same has been admitted as unsecured and depicted in the List G. The amount of claim admitted in List G is Rs.9,10,95,123/-.
<b>SN.6</b>	The bank was issued 2,00,00,000 cummulative redeemable preference shares of Rs.10/- each. The claim pertaining to the same has been admitted as unsecured and depicted in the List G. The amount of claim admitted in List G is Rs.21,68,93,151/-.