

**Exhibit A - List of Secured Creditors of Excel Glasses Ltd.**

Sr. No.	Name of Financial Creditors	Contact Details	Type of Debt **	Total claim amount submitted (INR)	Total claim amount admitted (INR)	Claim Amount not admitted / Verification (INR)#	Details of Security held (As submitted in claim Form D)	Remarks
1	<b>Kerala State Industrial Development Corporation Ltd. (KSIDC)</b>	Keston Road, Kowdiar, Thiruvananthapuram - 695003 anoop@ksidcmail.org	Secured Creditor - rights in security been relinquished under Regl 21A(1) in favor of Liquidator as per Form D	214,376,621	200,213,576	14,163,045	KSIDC has a pari-passu charge along with KFC (Kerala Financial Corporation), over the movable and immovable assets of the Company having an extent of 2 acres and 47 cents of land in Pallippuram Village, Chertkala Taluk, Alapphuza District, and 15 Acres and 22 Cents of land at Pathirappally Village in Ambalappuzha Taluk, Alapphuza District	Rs. 3,53,171 are the other expenses which includes Rs. 2,02,950 is the amount contributed to CIRP cost and Rs. 1,38,09,874/- is the penal interest as charged #
2	<b>Kerala Financial Corporation (KFC)</b>	Kerala Financial Corporation, Branch Office, Kumaranasan Smaraka, Mandiram, Court Road, Alappuzha - 688001 alp@kfc.org	Secured Creditor - rights in security been relinquished under Regl 21A(1) in favor of Liquidator as per Form D	246,463,090	229,521,389	16,941,701	Pari passu first charge along with KFC, over the movable & immovable assets of the company having an extent of 2 Acres and 47 cents of land in Pallippuram Village, Cherthala Taluk, Alappuzha District and 15 Acres and 22 Cents of land in Pathirappally Village in Ambalappuzha Taluk, Alappuzha District.	Rs. 2,38,021/- are the other expenses which includes Rs. 2,32,616 is the amount contributed to CIRP cost and Rs. 1,67,03,680 is the penal interest as charged #
		<b>TOTAL</b>		<b>460,839,711</b>	<b>429,734,965</b>	<b>31,104,746</b>		

\*\* The above are the Secured Creditor - rights in security been relinquished under Regl 21A(1) in favor of Liquidator as per Form D

# Claim amount as per Form D includes the amount which is contributed to CIRP cost. The contribution of CIRP costs will form part of Liquidation costs and will have priority over all other costs under Liquidation.

# Amount not admitted / verification pertains to the other dues / miscellaneous overheads i.e. other overheads incurred by the claimant including legal expenses, travel costs, etc. Also includes amount which pertains to penal interest for which we are taking legal opinion. Further, being a secured lender (relinquished their rights on security in favor of liquidator), these claims shall have priority for the admitted amount u/s 53 of IBC 2016.

Notes:	
1	The amount admitted / under verification in the above list is based on the amount of claim received from the Financial Creditors along-with the proof of claim submitted
2	In accordance with the Regulation 21 of the IBBI (Liquidation Process) Regulation 2016, security interest is required to be verified with appropriate documents available in an information utility or registered with the ROC (Registrar of Companies). Hence in case where the required documents have not been provided, the financial creditor has been treated as unsecured for the liquidation process.
3	In case the claimants have any queries with respect to the admission of their claims, they may reach out to the liquidator at ip.ravinchaturvedi@gmail.com or call Mr. Sudhandhu (Mob - 9821916190)

- Ø The claims have been verified by the Liquidator based on the supporting evidence / documents / bankers' book details as submitted to substantiate the claim by the respective financial creditors.
- Ø Claims were verified with the loan agreements, sanction letters and terms and conditions therein. Rates of interest were considered accordingly.
- Ø Correspondence between Creditor and Corporate Debtor were considered, wherever relevant.
- Ø The claim amount included amount contributed by Financial Creditor towards CIRP cost. This was not considered, as the contribution of CIRP costs will form part of Liquidation costs and will have priority over all other costs under Liquidation.
- Ø The claim amount included various expenses incurred by claimant. These were not considered. Further the claim amount included penal interest for which we are taking legal opinion towards admission of the same.
- Ø Communication u/s 40(2) of IBC 2016 towards the status of their claims was sent to all claimants vide electronic means.