



S. RAJENDRAN

B.Com., FCMA., FCS., CAIIB., DCG (ICSI)

Registered Insolvency Professional

Regn.No. IBBI/IPA-002/IP-N00098/2017-2018/10241

Ref No.:SR/IP/EDL/165/2019-20

Date: 23.07.2019

National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051
NSE Symbol: EDL

BSE Limited
Corporate Relationship Dept.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Scrip Code: 532920

Dear Sirs,

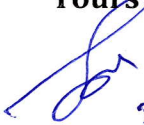
Sub: List of creditors as on 22nd July,2019

Ref: In the matter of Corporate Insolvency Resolution Process of M/s. Empee Distilleries Limited (CIN:L15511TN1983PLC010313) under the provisions of the Insolvency and Bankruptcy Code, 2016

Pursuant to Regulation 30(2) read with Clause 16 (e) of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the list of creditors as on 22nd July,2019 in the captioned matter as an **Annexure -A** forming part of this letter.

This is for your information and records.

Thanking You
Yours truly,


23/7/19

S Rajendran
Resolution Professional
In the matter of Empee Distilleries Limited



Encl: As above

Office at : 2nd Floor, Evalappan Mansion ,188/87, Habibullah Road,
(Near Kodambakkam Railway Station) T. Nagar, Chennai - 600 017.
Ph: 044 2814 1604, Mobile: 9444648589
Email: cs.srajendran.associates@gmail.com


the governance people
SR Srinivasan & Co. LLP
Company Secretaries

In the Matter of Corporate Insolvency Resolution Process of

EMPEE DISTILLERIES LIMITED

(CIN: L15511TN1983PLC010313)

(CIRP commencement as on 1st November, 2018)

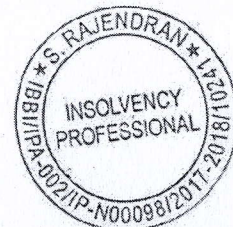
LIST OF CREDITORS

Summary as on 22nd July, 2019.

(Amount in Rs.)

S.No.	Particulars	Amount Claimed	Amount Admitted
A.	<u>FINANCIAL CREDITORS</u>		
	1. CoC Members	335,55,62,655	3,02,73,51,868
	2. Related Parties	34,21,51,551	NIL
B.	OPERATIONAL CREDITORS - (other than Workmen and Employees)	115,80,53,665	39,80,24,737
C.	OPERATIONAL CREDITORS - (Workmen/ Employees)	NIL	NIL
D.	OPERATIONAL CREDITORS - (Statutory Dues)	865,55,47,380	126,77,35,573
	TOTAL	13,51,13,15,251	4,69,31,22,178

Note: Claims admitted relate to the dues as on insolvency commencement date, i.e 1st November 2018

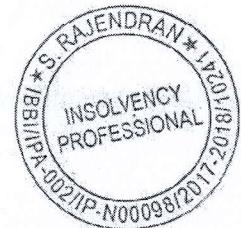


A. FINANCIAL CREDITORS (Updated as on 22nd July, 2019)

S. No	Name of the Financial Creditor	Amount Claimed	Amount Admitted	Remarks Security Interest	Amount In Rs.
					Voting Share (%)
Banks / Financial Institutions (Secured Creditors)					
1	Andhra Bank	78,04,78,146	78,04,78,146	Note 1	25.78
2	IDBI Trusteeship Services Limited	56,61,10,228	54,46,16,052	Note 2	17.99
3	Union Bank of India	11,34,81,794	11,33,50,383	Note 3	3.74
4	IFCI Factors Limited	6,01,67,402	6,01,67,402	Note 4	1.99
5	SBI Global Factors Limited	4,42,49,188	4,42,49,188	Note 5	1.46
Banks / Financial Institutions (Unsecured Creditors)					
6	Edelweiss Asset Reconstruction Company Limited	179,10,75,897	148,45,00,697	Note 6	49.04
TOTAL		3,35,55,62,655	3,02,73,61,868		100.00

Related Party Financial Creditors Claims		
Name	Amount Rs.	Date of Receipt
Aruna Purushothaman	83,35,000	27-03-2019
Empee Hotels Limited	1,82,20,366	27-03-2019
Empee Power and Infrastructure Private Limited	56,73,437	27-03-2019
Appollo Distilleries and Breweries Private Limited (short-term inter corporate loan)	18,49,48,900	27-03-2019
EDL Realty Private Limited	1,99,46,540	27-03-2019
Empee Educational Trust	1,34,82,650	27-03-2019
South (India) Hotels Private Limited	6,35,49,531	27-03-2019
South (India) Hotels Private Limited	1,40,22,992	27-03-2019
South (India) Hotels Private Limited	1,39,72,135	27-03-2019
Total	34,21,51,551	

All the above said claims were received on 27th March 2019 much after the last date (90th day of CIRP i.e. 29th Jan.2019) and rejected due to various reasons and this has been communicated to them.



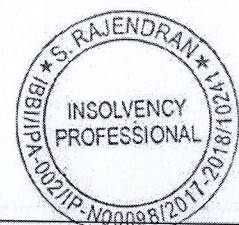
Security Interest details

Note 1- Andhra Bank

1. Hypothecation of Raw Materials, Stores and consumable, Work in Progress, Finished Goods, Sales receivables of Mevalookuppam unit (excluding discounted bills), Palakkad unit.
2. First charge on the current assets of the distillery division of Tamil Nadu.
3. Pari passu first charge with Union Bank of India on land at Chotkur village, pulkalandamedak district, Telengana together with civil works and building thereon and joint hypothecation of stocks, finished goods, receivables, stores, spares, plant and machinery and miscellaneous fixed assets of grain based Alcohol plant.
4. Land property and building at Mevalookuppam village to the extent of 3.58 acres
5. Land property and building at kanjikode, Palakkad to the extent of 3.88 and 1.55 cents
6. Land property and building at Chotkur village, Medak dist. to the extent of 50.44 acres
7. Land property and building at Aranthangi Taluk, Pudukottai dist. to the extent of 13.33 acres
8. Land property at Periakumarapalayam, Tamilnadu to the extent of 55.47 acres
9. Charge on vacant land at Mevalookuppam and Kattagaram village to the extent of 12.665 acres
10. Charge on vacant land at karadipuruvillage, Gummidipoondi to the extent of 69.34 acres
11. Second charge on the current assets of the company as Collateral security for term loan
12. Personal Guarantee of Mr. M.P.Purushothaman, Mr. ShajiPurushothaman, and Ms. Nisha Purushothaman.

Note 2 - IDBI Trusteeship Services Limited

1. Land property at Kuthambakkam village, Sriperumbuthur Taluk to the extent of 8.21 acres
2. Land property at Irulapallayam Village in Kuthambakkam Mathura, Sriperumbuthur Taluk to the extent of 5.13 acres
3. Land property at Arabikothanur village, Kolar Taluk to the extent 17173.86 Sq.mt.
4. Charge on the tangible movable machinery and plant of the corporate debtor together with spares, tools and accessories of the Chotkur plant for which NOC Issued subsequently on 26.12.2017
5. Charge on all current assets of the corporate debtor both present and future in relation to the Palakkad unit.
6. Charge on all current assets of the corporate debtor both present and future in relation to the Kolar and all tangible movable machinery and plant of the corporate debtor together with spares, tools and accessories of the Chotkur plant.
7. Personal Guarantee of Mr. M.P.Purushothaman (vide Deed of Guarantee dated March 28, 2016)
8. Personal Guarantee of Ms. Nisha Purushothaman (vide Deed of Guarantee dated March 28, 2016)
9. Pledge of shares of 51% of issued share capital of the company by the pledgors (vide Share Pledge Agreement dated April 1, 2016)



Note 3 – Union Bank of India

1. Pari passu first charge with Andhra Bank - Hypothecation of Plant and Machinery, EM of land and Industrial building at Chotkur village, Medak dist.
2. Second charge on current assets of the company of grain based plant located at Chotkur village, Medak dist.

Note 4 – IFCI Factors Limited

Deed of Personal Guarantee given by Mr. M. P. Purushothaman dated 21.10.2010

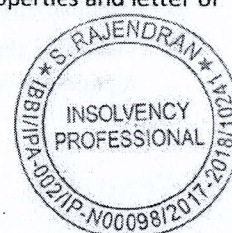
1. Agreement for pledge of shares and other related documents dated 29.12.17
2. Repayment cheques
3. Promissory note dated 21. 10.2010

Share Pledge Details

Sl. No.	Pledger's Name	Scrip Name	Total Number of Shares Pledged	Shares Sold	Number of Balance pledged Shares
1.	Empee Holdings Limited	Empee Distilleries Limited	20,30,897	20,30,897	NIL
2.	Empee Distilleries Limited	Empee Sugars and Chemicals Limited	62,73,000	7,26,354	55,46,646

Note 5 – SBI Global Factors Limited

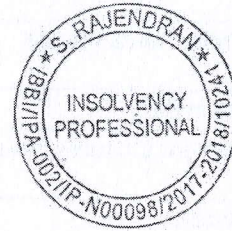
1. M/s. Empee Distilleries Limited signed Global Accounts Receivable Management Agreement dated 20.12.06 and 01.06.15
2. Personal Letter of Guarantee given by Mr. M. P. Purushothaman, Ms. Nisha Purushothaman and Mr. Shaji Purushothaman dated 03.10.11 and 01.06.15
3. M/s. Empee Distilleries Limited provided the Demand Promissory Note along with Letter of Continuity for Demand Promissory Note and Letter of Waiver for Rs. 25,00,00,000/- on 03.10.11 and Rs. 7,21,00,000/- on 01.06.15
4. Letter of Hypothecation dated 03.10.11 by way of subservient charge to SBI Global Factors Ltd. on all the present and future Receivables, Outstanding, monies receivable, Claims and Bills of approved debtor namely Tamil Nadu State Marketing Corporation Ltd. duly factored.
5. M/s. Empee Distilleries Limited signed the undertaking dated 03.10.11 in favour of SBI Global Factors Ltd. confirming the sum of Rs.25,00,00,000 is due by them to SBI Global Factors Ltd. under the Domestic Factoring Facility
6. M/s. Empee Distilleries Limited provided Certificate for Borrowing Limits dated 12.08.13 -M/s. Empee Distilleries Limited signed the Deed of Charge dated 14.02.14 along with description of properties and letter of creation of Subservient charge on all current and fixed assets of the company



Note 6 -- Edelweiss Asset Reconstruction Company Limited

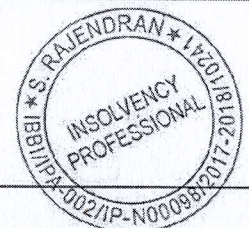
Details of guarantee

1. Corporate Guarantee dated 17.03.2009
2. Corporate Guarantee dated 07.06.2010
3. Corporate Guarantee dated 29.11.2011
4. Corporate Guarantors Board Resolution for providing guarantee dated 05.06.2010



STATUS AS ON 22nd July ,2019

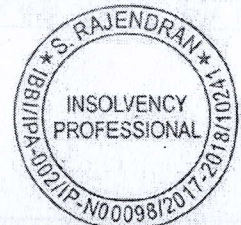
B. S.No	Operational Creditors Name of Operational Creditor	(Amount in Rs.)			
		Amount Claimed	Amount Admitted	Under verification	Amount Rejected
1	A & A International Trading Private Limited	4,22,97,153	3,65,41,180	0	57,55,973
2	S3 Logistics Private Limited	33,21,178	32,27,277	0	93,901
3	Ateliers Glassex Private Limited	31,02,050	30,55,863	0	46,187
4	Glassex India Private Limited	1,18,16,822	91,47,777	0	26,69,045
5	Adhunik Transport Organisation Limited	22,04,240	13,96,399	0	8,07,841
6	B.K Agarwal Merchants Private Limited	19,82,987	18,62,367	0	1,20,620
7	Excel Glasses Limited	2,87,02,532	1,26,32,809	0	1,60,69,723
8	M/S Alisha Torrent Closures India Pvt. Ltd	20,65,853	11,66,773	0	8,99,080
9	RR Offset Printers	8,68,299	8,68,299	0	0
10	Sky Star Graphics	32,00,620	21,11,966	0	10,88,654
11	Sreenithi Fine Arts	61,66,958	50,24,269	0	11,42,689
12	AMR Energy Resources Private Ltd	11,13,946	7,52,921	0	3,61,025
13	Madras Traders	10,96,519	9,68,560	0	1,27,959
14	Sri Thirumalaivasa Traders	3,39,385	3,39,299	0	86
15	Continental Closures	1,57,62,733	97,95,659	0	59,67,074
16	Sree Amman Polymer Coatings	3,78,330	3,58,100	0	20,230
17	Cameo Corporate service Limited	1,68,452	74,711	0	93,741
18	Amman Traders	67,587	67,587	0	0
19	SKS Packing & Printing	1,67,704	1,67,701	0	3
20	M/s. Venkatachalapathi Paper Mills Pvt Ltd.	1,76,487	1,36,179	0	40,308
21	Vishnupria Paper Mill Pvt .Ltd.	2,12,667	1,77,479	0	35,188
22	Krishna Cap Box Pvt. Ltd.	67,07,364	67,07,364	0	0
23	Ranganatha Traders#	15,76,81,696	5,84,68,893	9,92,12,803	0
24	Aruldevi Paper Mills Pvt. Ltd.	22,20,047	17,00,262	0	5,19,785
25	Sastha Paper Mill Pvt .Ltd.	11,17,374	8,09,237	0	3,08,137
26	Vinayak Polycon International Ltd.	13,12,804	13,07,609	0	5,195
27	Sri Vinayaka Logistics	5,63,529	5,63,529	0	0
28	Mytec Process Pvt ltd.	35,44,827	22,82,203	0	12,62,624
29	M A M Caps and Closures	1,40,52,047	1,40,25,774	0	26,273
30	S.C. Brothers Lorry Transport Service	22,26,524	0	22,26,524	0
31	Nithya Packaging Pvt. Ltd.	1,76,704	1,28,902	0	47,802
	A. Sub Total	31,48,15,418	17,58,66,948	10,14,39,327	3,75,09,143



STATUS AS ON 22nd July ,2019

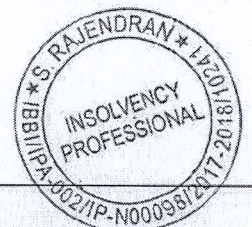
Claims Received after 90th day of CIRP (From 30th January 2019 onwards)

S.No	Name of Operational Creditor	Amount Claimed	Amount Admitted	Under verification	Amount Rejected
32	S.K.P.D.S Packaging Board	3,19,090	1,66,100	0	1,52,990
33	Sri Andal Paper Mills	1,80,463	1,28,902	0	51,561
34	Manipal Utility Packaging Solutions Pvt. Ltd	17,05,920	16,86,777	0	19,143
35	Ransan Packaging Pvt. Ltd	24,04,830	19,04,704	0	5,00,126
36	Sri Lakshmi Cartons	1,93,636	1,93,636	0	0
37	Spike Engineering Pvt. Ltd.	6,48,453	5,42,580	0	1,05,873
38	Navpari Cargo and Movers	12,92,493	7,15,679	0	5,76,814
39	Fine Arts Glass Works	1,64,82,831	65,50,782	0	99,32,049
40	Zircon Technologies India Ltd.	3,39,555	3,39,272	0	283
41	Dhanalakshmi Traders	4,31,30,430	2,05,21,416	0	2,26,09,014
42	Sri Sai Traders	81,02,644	51,82,352	0	29,20,292
43	Sri Janardhan Traders (old)	1,64,62,999	65,70,105	0	98,92,894
44	Sri Lakshmi Sujatha Traders	2,65,86,121	1,22,48,723	0	1,43,37,398
45	Aggreko Energy Rental India Pvt. Ltd.	16,04,800	15,31,699	0	73,101
46	Prince Traders	5,57,078	5,57,078	0	0
47	Sri Janardhan Traders (new)	2,81,63,301	1,03,86,235	0	1,77,77,066
48	Alutop	1,41,05,803	1,19,26,927	0	21,78,876
49	Hemanalini Traders	84,53,012	71,08,064	0	13,44,948
50	ShyamPackaseal Pvt. Ltd.	43,51,729	33,77,403	0	9,74,326
51	Jetti Infra Projects	70,18,188	0	70,18,188	0
52	SreeEkaveerika Traders Pvt. Ltd.	1,32,07,141	1,15,56,798	0	16,50,343
53	Maruthi Rice Corporation	16,10,317	4,52,983	0	11,57,334
54	Maruthi Commercials	71,81,173	53,54,789	0	18,26,384
55	Lahari Enterprises	54,51,166	38,53,440	0	15,97,726
56	Sambashiva Traders	80,06,668	46,30,149	0	33,76,519
57	S.V. Traders	1,08,26,795	66,71,834	0	41,54,961
58	Sri Venkateshwara Traders	4,53,93,995	3,07,94,914	0	1,45,99,081
59	Veenus Engineering Works	27,00,000	0	27,00,000	0
60	Siddi Vinayaka Transport	6,52,345	2,52,345	0	4,00,000
61	Shree Manikanta Minerals	81,82,134	39,76,197	0	42,05,937
62	Shubam Papers Pvt. Ltd.	2,62,258	2,62,258	0	0
63	Toshiniwal Minerals Pvt. Ltd.	71,15,692	64,48,618	0	6,67,074
64	Excellent Engineering	1,09,298	0	1,09,298	0
65	Bhaskar Trading Company	29,89,625	23,36,675	0	6,52,950
66	Alpha Caps	42,72,563	38,12,932	0	4,59,631
	B. SUB TOTAL	30,00,64,546	17,20,42,366	98,27,486	11,81,94,694



STATUS AS ON 22nd July, 2019

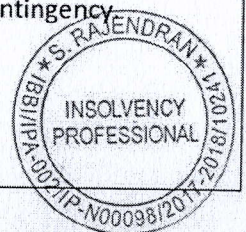
S.No	Name of Operational Creditor	Amount Claimed	Amount Admitted	Under verification	Amount Rejected
67	Ramachander Reddy	15,54,568	0	9,00,968	6,53,600
68	Pola Vijaya Kumar	8,68,560	6,07,400	0	2,61,160
69	SS Mines & Minerals	3,86,900	3,23,510	0	63,390
70	Dayalu Jute Udhog	1,40,272	1,40,272	0	0
71	Efficient Thermal Isolations	8,19,038	8,18,979	0	59
72	Padam Trading	88,565	88,565	0	0
73	Naturegen Technologies Pvt. Ltd.	53,11,017	47,24,531	0	5,86,486
74	Catalysts Bio	1,40,211	0	1,40,211	0
75	Gayathri Salts	1,49,372	83,680	0	65,692
76	Value Add Solutions	34,25,380	0	34,25,380	0
77	Divyasri Printers	60,768	53,050	0	7,718
78	Ranemarg Favours & Fragrances	16,45,029	16,45,025	0	4
79	Lux flavours	18,54,030	16,45,025	0	2,09,004
80	BKM Industries limited	13,49,416	0	13,49,416	0
81	Sukdha Industries pvt ltd	4,14,246	3,58,673	0	55,573
82	Sri Balaji Corrugated boxes and Paper Pvt.Ltd.	45,43,546	39,00,010	0	6,43,536
83	Sri Venkateshwara cartons	20,31,779	17,61,439	0	2,70,340
84	M/s Lakshmi Fine Printers	3,14,092	3,00,162	0	13,930
85	Dew technologies	20,10,990	12,90,545	0	7,20,445
86	Santprabha Engineers	13,67,482	8,12,098	0	5,55,384
87	M/s VCS Technologies	23,51,727	0	23,51,727	0
88	Marayur Polyform Pvt.Ltd.	12,22,367	10,93,071	0	1,29,296
89	The FlavoursIndia Pvt.Ltd.	10,65,554	8,61,948	0	2,03,606
90	S. Dhanapal & Associates	1,92,440	1,92,440	0	0
91	Intec Seals Pvt. Ltd.	60,875	60,875	0	0
92	UGP Engineering Pvt. Ltd.	8,11,704	6,97,500	0	1,14,204
93	Shiva Agros	5,08,670	0	5,08,670	0
94	Nipra Industries Pvt Ltd	24,02,369	24,02,369	0	0
95	Vasavi Trading & Co	56,75,347	0	0	56,75,347
96	Mohan Breweries and Distilleries Limited*	4,38,34,396	0	4,38,34,396	0
97	Chemline India Limited	7,36,975	7,36,975	0	0
98	RR Industries	99,297	99,297	0	0
99	M/s JP Trading corporation	62,709	0	62,709	0
100	Karuvi Cooling Towers Pvt. Ltd.	8,69,137	8,69,137	0	0
101	Vishnu Packaging	4,95,644	4,95,644	0	0
102	Khoday India Limited*	41,44,33,059	0	41,44,33,059	0
103	Seven Star Security Services	7,38,785	0	0	7,38,785



104	M/S. Sri Sai Beltings	94,937	0	94,937	0
105	Pulse Tele System Pvt. Ltd.	2,20,800	2,20,800	0	0
	C. SUB TOTAL	50,43,52,053	2,62,83,020	46,71,01,473	1,09,67,560
STATUS AS ON 22nd July ,2019					
S.No	Name of Operational Creditor	Amount Claimed	Amount Admitted	Under verification	Amount Rejected
106	Pulse Tekh	24,662	24,662	0	0
107	Vintage Marketing System*	98,50,881	0	98,50,881	0
108	Vaishnoi Mechatronics	12,600	12,600	0	0
109	Dharani Engineering	35,400	35,400	0	0
110	SAP India Pvt. Ltd.®	42,47,418	21,23,709	0	21,23,709
111	PKGS Trading^	32,38,850	27,20,000	0	5,18,850
112	Akash Pet Containers^	65,82,443	65,82,443	0	0
113	Skypet Polimers^	73,77,062	66,24,654	0	7,52,408
114	Covai Cartons^	12,55,801	6,60,901	0	5,94,900
115	Hariharan Transport^	22,65,404	17,70,954	0	4,94,450
116	Southern Roadlines^	39,31,127	32,77,080	0	6,54,047
	D. Sub Total	3,88,21,648	2,38,32,403	98,50,881	51,38,364
	Total (A+B+C+D)	115,80,53,665	39,80,24,737	58,82,19,167	17,18,09,761

Note:

1. Claims have been admitted based on the documents submitted by Claimants, available accounting records and also details given by the Chief Financial Officer/ Accounts Department of Empee Distilleries Limited. However, a detailed verification was not possible since accounting records were not provided to us as the SAP system was not functioning. All our endeavor to recover SAP could not succeed and the company did not provide the co-operation in this regard.
2. *Claims under Litigations – RP couldn't determine these claims in view of pending litigations in various forums. When the amount gets determined contingency provisions will be used to such determined dues.
3. ^ NCLT Chennai gave directions to consider these claims condoning the delay in submissions. However, as the details from the Company were not available to determine the claim. It is also stated that the amount claimed includes supplies during the CIRP period which have not been admitted.
4. # Claim admitted based on Confirmation of balance issued by Chief Financial Officer in writing on 01st June 2019.
5. @ Amount claimed relating to period after CIRP commencement has been rejected.
6. Wherever details were not provided by the Claimants, the claims could not be determined and hence they are grouped "under verification". These claims may be determined on merit and provided from contingency.



C. Operational Creditors – Workmen/ Employees: -NIL Claims

STATUS AS ON 22 nd July, 2019			
D. STATUTORY DUES			
(Amount in Rs)			
Name of the Operational Creditor	Amount Claimed	Amount Admitted	Under verification
The Government of Tamil Nadu Large Tax Payer's Unit @	794,52,41,085	126,77,35,573	667,75,05,512
Employees' Provident Fund Organisation	86,00,805	0	86,00,805
Income Tax Department #	70,17,05,490	0	70,17,05,490
Total	865,55,47,380	126,77,35,573	738,78, 11,807

Notes : 1. Company will have to submit Form WW and other pending statements to VAT @ Authorities for seeking appropriate changes in the claim amount.

1	Legal issue not involved	10,38,35,408
2(a)	Legal issue involved (without stay)	667,75,05,512
2(b)	Legal issue involved Interim Order issued by the Supreme Court of India	116,39,00,165
		794,52,41,085

2. The claims received are for the assessment years 2007-08, 2008-09, 2009,10, 2010- 11, 2011- 12, 2012-13, 2013-14, 2014-15 and 2015-16. The Commissioner of Appeals issued the orders for the years 2008-09 and 2010-11 for which the company has challenged the orders in Appellate Tribunal. All other cases are under Appeals.

For EMPEE DISTILLERIES LIMITED

S. Rajendran
Resolution Professional
Regn. No. IBBJ/IPA-002/IP-N00098/2017*2018/10241

