

Template of Information Memorandum (Contents only)

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| 17. | Brief Summary of Regulation 36(2) of IBBI (CIRP) Regulation, 2016 |
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18. **Annexure – 1** (a) assets and liabilities 6[including contingent liabilities with such description, as on the CIRP.
- Explanation:* ‘Description’ includes the details such as date of acquisition, cost of acquisition, remaining useful life, identification number, depreciation charged, book value, geographical coordinates of fixed assets] and any other relevant details- Regulation 36 (2) (a) of IBBI (CIRP) Regulation, 2016 .
19. **Annexure – 2:** The latest annual financial statements – Regulation 36(2) (b)(wherever possible)
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21. **Annexure – 4:** List of Creditors containing the names of creditors, the amounts claimed by them, the amount of their claims admitted and the security interest, if any, in respect of such claims. - Regulation 36 (2) (d) of IBBI (CIRP) Regulation, 2016
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22. **Annexure – 5:** Particulars of a debt due from or to the Corporate Debtor with respect to related parties. - Regulation 36 (2) (e) of IBBI (CIRP) Regulation, 2016
23. **Annexure – 6:** Details of guarantees that have been given in relation to the debts of the Corporate Debtor by other persons, specifying which of the guarantors a related party is. - Regulation 36 (2) (f) of IBBI (CIRP) Regulation, 2016
24. **Annexure – 7:** The names and addresses of the members or partners holding at least one per cent stake in the Corporate Debtor along with the size of stake. - Regulation 36 (2) (g) of IBBI (CIRP) Regulation, 2016
25. **Annexure- 8:** Details of all material litigation and an ongoing investigation or proceeding initiated by Government and statutory authorities- Regulation 36(2) (h) of IBBI (CIRP) Regulation, 2016
26. **Annexure-9:** other information, which the resolution professional deems relevant to the committee - Regulation 36 (2) (i) of IBBI (CIRP) Regulation, 2016
27. **Annexure-10:** Fair value to be disclosed if approved by COC Regulation 36 (2) (KA) of IBBI (CIRP) Regulation, 2016.
28. **Annexure-11:** Regulation 36 (2) (J) of IBBI (CIRP) Regulation, 2016 company overview including snapshot of business performance, key contracts, key investment highlights

and other factors which bring out the value as a going concern over and above the assets of the corporate debtor such as brought forward losses in the income tax returns, input credit of GST, key employees, key customers, supply chain linkages, utility connections and other pre-existing facilities.

29. **Annexure-12:** Regulation 36 (2) (K) of IBBI (CIRP) Regulation, 2016 Details of business evolution, industry overview and key growth drivers in case of a corporate debtor having book value of total assets exceeding one hundred crores rupees as per the last available financial statements.
30. **Annexure -13 :** Information about carry forward losses and carry forward Unabsorbed Depreciation