INFIILOOM INDIA PRIVATE LIMITED (““IIPL”“)

FREQUENTLY ASKED QUESTIONS (“FAQS”) FOR EMPLOYEES AND WORKMEN

Disclaimer: This FAQ document is intended to assist employees and workmen of Infiiloom India Private Limited in understanding the CIRP process. It should be read together with the Insolvency and Bankruptcy Code, 2016 (“IBC”), the CIRP Regulations, the NCLT Admission Order, the Public Announcement and communications issued by the IRP/RP. In case of any inconsistency, the Code, CIRP Regulations, and orders of the Hon'ble NCLT shall prevail. This shall neither construe as a legal nor a professional advice, nor are they the views of any statutory/adjudicatory authority. Operational Creditors may consult their respective advisers/legal advisors in case of any doubts/queries.

1. Background

The Hon'ble National Company Law Tribunal, Mumbai Bench-VI **(“NCLT”)**, in IA (I.B.C) 2408/MB/2026 in C.P. (IB)/411/MB/2026, *vide* order dated September 4,2026 **(“Admission Order” or “Order”)**, has admitted an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 **(“IBC” or “Code”)** and commenced the Corporate Insolvency Resolution Process **(“CIRP”)** of Infiiloom India Private Limited **(“IIPL” or “Corporate Debtor”)** with effect from September 4 2026 (“Insolvency Commencement Date” or “ICD”). This means the following:

(i) Pursuant to the said Order, Mr. Pulkit Gupta has been appointed as the Interim Resolution Professional (“**IRP**”) i.e. the professional temporarily managing IIPL during this process and he now manages IIPL and he has been vested with the management of the Corporate Debtor, and the powers of the Board of Directors stand suspended, and are being exercised by the IRP. The IRP will make every effort to protect and preserve the value of IIPL’s assets and to keep IIPL running as a going concern.

(ii) The CIRP must generally be completed within 180 days of admission (Section 12(1) of the Code). The RP may ask the Adjudicating Authority for a one-time extension of 90 days. Including extensions and time spent in litigation, the process cannot normally exceed 330 days in total, though the actual time can vary depending on the complexity of the case. A moratorium (i.e. a freeze on certain legal actions against IIPL, described further in Section 6 below) under Section 14 of the IBC has come into effect.A Public Announcement has also been issued inviting claims from all stakeholders in accordance with Sections 13 and 15 of the IBC.IIPL will either be revived through a resolution plan approved by the Adjudicating Authority, or, if the CIRP is not successful, IIPL will proceed to liquidation under the process laid down in the IBC.

(iii) As part of the CIRP, the IRP/RP receives and reviews all claims submitted by creditors, and then forms the Committee of Creditors (“**CoC**”, i.e. the body of financial creditors that oversees key decisions during CIRP), made up of financial creditors who are not related parties of IIPL.

(iv) Once the CoC is formed, all major decisions about IIPL are made in consultation with, and (where required under the IBC) with the approval of, the CoC, including approval of any resolution plan for IIPL.

2. General Questions

Q1. What is CIRP?

Corporate Insolvency Resolution Process ("**CIRP**") is the insolvency resolution process prescribed under the Code for resolving the financial distress of a corporate debtor.

The objective of CIRP is to preserve the value of the business and explore a resolution of the Company as a going concern.

Q2. Has IIPL closed down because CIRP has commenced?

No.

TStaring of CIRP does not mean that IIPL has shut down orhas ceased operations.

The IRP will make every effort to continue operations of IIPL as a going concern during the CIRP period.

Q3. Do employees need to continue reporting to work?

Yes.

Unless the Company, your reporting managers, HR team, or the IRP/RP tell you otherwise, you should keep doing your job as usual.

Q4. Will factories, warehouses and offices continue to operate?

The intention of the CIRP is to continue operating the business as a going concern to the extent possible.

Manufacturing facilities, warehouses, offices, and other operations are expected to keep functioning subject to operational requirements.

3. Filing of Employee and Workmen Claims

Q5. Do employees and workmen need to file claims?

Employees and workmen who are owed any amount by IIPL as on the Insolvency Commencement Date should submit their claims in the prescribed form.

Employees

Employees (other than workmen) should file claims in **Form D**.

Workmen and Employees through Authorized Representative

Where claims are filed on behalf of a number of workmen or employees, the prescribed forms under the CIRP Regulations may be used as applicable.

Q6. Who is considered an employee?

Employees generally include:

- Permanent staff
- Management personnel
- Supervisory staff

- Administrative employees
- Technical employees
- Contractual employees directly employed by IIPL

Q7. Who is considered a workman?

The determination of whether a person is a workman depends upon applicable labour laws and the facts of each case.

Any person employed to do manual, unskilled, skilled, technical, operational, clerical or supervisory work for pay, whether their employment terms are written or unwritten, is included as a workman. Production workers, machine operators, helpers, warehouse workers and similar personnel may generally fall within the workmen category, subject to applicable law.

Q8. How do employees submit claims?

Claims may be submitted to:

Email: claims.iipl@gmail.com

or

Correspondence Address:

EY Restructuring LLP, 14th Floor, The Ruby,

29 Senapati Bapat Marg, Dadar (West),

Mumbai - 400028

Pulkit Gupta

Interim Resolution Professional

Infiiloom India Private Limited

Registered Address:

EY Restructuring LLP, 3rd Floor, Worldmark 1,

IGI Airport Hospitality District, Aerocity,

New Delhi - 110037

Q8A. Does the claim form need to be notarised?

No.

The prescribed claim forms under the CIRP Regulations are generally not required to be notarised. Employees and workmen should submit the applicable claim form together with supporting documents and the verification/declaration contained in the form.

Q8B. Does the claim form need to be executed on stamp paper?

No.

The prescribed claim forms under the CIRP Regulations are not required to be executed on stamp paper.

Q8D. Where can employees and workmen obtain the claim form?

The applicable claim form may be obtained from:

- The IBBI website: https://ibbi.gov.in/claims/claim-process/U17118PN1995PTC018285; and
- The CIRP website: iiplcirp.com or
- Links provided in the Public Announcement.

Employees should use the form applicable to their category of claim.

Q9. What is the last date for filing claims?

The last date specified in the Public Announcement should be followed. i.e. September 18, 2026

Employees and workmen are encouraged to submit claims as early as possible.

4. Dues That May Be Claimed

Q10. What amounts can employees claim?

Employees may claim unpaid amounts outstanding as on the Insolvency Commencement Date, being September 4, 2026, including:

- Salary
- Incentives
- Bonus
- Leave encashment
- Reimbursements
- Notice pay (where applicable)
- Other contractual employment dues

subject to supporting documentation and verification.

Q11. What amounts can workmen claim?

Workmen may claim:

- Wages
- Overtime dues
- Bonus
- Leave encashment
- Statutory dues payable through employer
- Other employment-related dues outstanding as on the Insolvency Commencement Date

subject to verification.

Q12. Can dues arising after the Insolvency Commencement Date be claimed?

Amounts becoming due after the Insolvency Commencement Date are generally dealt with separately in accordance with the Code, the CIRP process and the Company's ongoing operations.

Employees should continue to maintain records relating to post-CIRP salary and wage payments.

5. Documents Required

Q13. What documents should employees submit with their claims?

Employees should provide, to the extent available:

- Appointment Letter
- Employee ID
- Salary slips
- Salary structure
- Bank statements showing salary credits
- Form 16
- Computation of claim
- Any correspondence relating to unpaid dues

Q14. What documents should workmen submit?

Workmen may provide:

- Employee code
- Identity card
- Wage slips
- Attendance records
- Wage registers
- Bank account statements
- Claim computation
- Any other supporting employment records

Q15. What if I do not have all supporting documents?

A claim should still be filed with available supporting information.

The IRP/RP may seek additional documents or may verify claims using Company records.

6. Salary and Wages During CIRP

Q16. Will salaries and wages continue to be paid during CIRP?

The IRP/RP intends to operate the Company as a going concern.

Accordingly, efforts will be made to ensure that salaries and wages pertaining to services rendered during the CIRP are paid in accordance with applicable law, business requirements and available resources.

Q17. Will salary arrears automatically be paid after CIRP starts?

No.

Salary and wage arrears up to the Insolvency Commencement Date constitute claims which must be dealt with through the CIRP process.

Employees should submit claims for such dues in the prescribed format.

Q18. Will future salaries be treated differently from past salaries?

Yes.

Pre-CIRP Dues

Salary and wage arrears up to the Insolvency Commencement Date should be included in claim forms.

Post-CIRP Dues

Compensation for services rendered after the Insolvency Commencement Date may be dealt with as part of the Company's ongoing operations and CIRP costs, subject to the provisions of the Code.

7. PF, Gratuity and Other Benefits

Q19. What happens to Provident Fund (PF)?

Amounts relating to provident fund are treated in accordance with the provisions of the IBC and applicable law.

Specific queries should be addressed to the IRP/RP along with details of PF account numbers and supporting documents.

Q20. What happens to gratuity?

Treatment of gratuity-related entitlements shall be governed by applicable law, the IBC and the particular facts of each case.

Employees having gratuity claims should provide full details and supporting documents along with their claims.

Q21. What about ESIC benefits?

Employees and workmen covered under ESIC should continue to use ESIC benefits as applicable and may contact HR or the IRP/RP for any assistance relating to records and contributions.

8. Employment Status

Q22. Will all employees lose their jobs because CIRP has commenced?

No.

CIRP does not automatically result in termination of employment.

Employees should continue to perform their duties unless specifically informed otherwise.

Q23. Can employees resign during CIRP?

Employees may continue to exercise their legal and contractual rights, subject to applicable employment terms and law.

Specific cases may be addressed with HR and the IRP/RP.

Q24. Will employment contracts remain valid?

Generally, employment arrangements continue unless modified in accordance with applicable law and business requirements.

9. Moratorium

Q25. What is the effect of the moratorium on employees?

The moratorium primarily applies to proceedings against the Corporate Debtor.

Employees should submit their claims through the CIRP process rather than pursuing independent recovery actions, subject to applicable law.

Q26. I have filed a labour claim or employment-related proceeding. What should I do?

Employees may continue to submit their claims under the CIRP process.

Specific legal implications of the moratorium should be evaluated based on individual circumstances and applicable law.

10. Verification of Claims

Q27. What happens after I file my claim?

The IRP/RP will:

1. Review the claim;
2. Verify supporting documents;
3. Compare the claim with Company records;
4. Seek clarifications where required; and
5. Admit, revise, or reject the claim.

Q28. Can the IRP/RP ask for additional documents?

Yes.

The IRP/RP may request:

- Salary records
- Wage registers
- Attendance records

- Bank statements
- Tax records
- Employment documents

to facilitate verification.

Q29. Will I be informed whether my claim has been admitted?

Yes.

Employees and workmen will be informed regarding the status of their claims in accordance with the CIRP process.

Q29A. Where can employees and workmen check the status of their claim?

Employees and workmen may check the status of admitted claims through:

- The IBBI Claims Portal: https://ibbi.gov.in/claims/claim-process/U17118PN1995PTC018285; and/or
- The CIRP website designated by the IRP/RP: https://iiplcirp.com/

Updates regarding admission, revision or rejection of claims may also be communicated directly by the IRP/RP in accordance with the CIRP process.

11. Frequently Asked Employee Questions

Q30. My salary for [Month] is unpaid. Should I file a claim?

Yes, if the amount was due and payable as on the Insolvency Commencement Date.

Q31. I am entitled to annual bonus. Should it be included?

If the bonus had accrued and was payable as on the Insolvency Commencement Date, details may be included along with supporting calculations.

Q32. I have pending reimbursement claims. Can these be claimed?

Yes.

Approved and unpaid reimbursement claims as on the Insolvency Commencement Date may be included in the claim.

Q33. I have resigned but my final settlement is pending. What should I do?

You should submit a claim with:

- Resignation documents
- Full and final settlement computation
- Supporting correspondence
- Bank account details

Q34. I retired before CIRP and have unpaid dues. Can I file a claim?

Yes.

Former employees and retired employees having outstanding dues may submit claims in the prescribed form.

Q35. I am a contract worker deployed through a manpower agency. Should I file a claim against IIPL?

Generally, personnel engaged through third-party contractors should first review their contractual arrangements with the contractor agency.

The appropriate claimant may depend upon the contractual structure.

Contact Details

Interim Resolution Professional

Pulkit Gupta

Interim Resolution Professional

Infiiloom India Private Limited

(Pulkit Gupta has been granted a certificate of registration to act as an Insolvency Professional by the Insolvency & Bankruptcy Board of India and has been appointed as the Interim Resolution Professional by the Hon'ble NCLT vide order dated 04 September 2026)

IP Registration No.: IBBI/IPA-001/IP-P-02364/2021-2022/13697

AFA Certificate No.: AA1/13697/02/300627/109247

Valid Until: 30 June 2027

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IGI Airport Hospitality District, Aerocity,

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Correspondence Address:

EY Restructuring LLP, 14th Floor, The Ruby,

29 Senapati Bapat Marg, Dadar (West),

Mumbai - 400028

Process Email: insolvency.iipl@gmail.com

CIRP Website: https://iiplcirp.com/