## <u>Guidance note to Home Buyers of Jaypee Infratech Limited</u> On calculation of Principal claim amount from Statement of Accounts (SOA)

The note have been prepared by the Interim Resolution Professional (IRP) to provide guidance on calculating the <u>"Actual amount paid</u> by Home buyers" (cash credits) to the corporate debtor till 09 Aug 2018.

Please find appended the hypothetical example to calculate the cash credits as per the SOA of customer.

Description	Reference to appended sample SOA	Amount (INR)
Collection	А	38,18,974.88
Service Tax /GST collected till date	В	137,262.69
Interest recovered upto 31.03.2011	С	0.00
Against payment	D	650,991.77
Total Cash credit	A+B+C+D	4,607,229.34

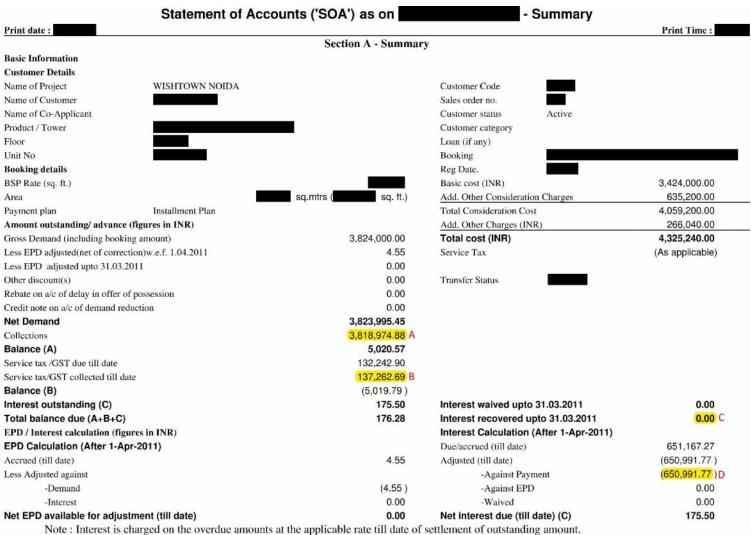
## Notes:

A= Includes the payment made by customer against demand (excluding taxes).

 $\mathbf{B}$  = Includes the Service tax /GST paid by customer against the demand

C= Interest recovered till 31<sup>st</sup> March 2011 from customer on account of delay in payment against demand.

**D**= Interest recovered after 31<sup>st</sup> March 2011 till 09<sup>th</sup> August 2018 from customer on account of delay in payment against demand.



Note : interest is charged on the overdade anothis at the appreade rate on date of settement of outstanding anothic.

Please note that we have considered the actual amount paid by the Home buyers till 9<sup>th</sup> August 2018. Any Non-cash credits not duly payable to customer have not been considered for the purpose of claim admission.