

**BEFORE THE HON'BLE NATIONAL COMPANY LAW APPELLATE
TRIBUNAL AT NEW DELHI**

COMPANY APPEAL (AT) NO. 346 OF 2018

(Arising out of the Impugned Final Order dated October 12, 2018 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench in M.A. No. 1173 of 2018 in Company Petition No. 3638 (MB)/2018)

IN THE MATTER OF:

Union of India

...Appellant

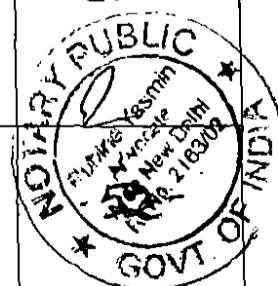
Versus

Infrastructure Leasing & Financial
Services Limited & Ors.

...Respondents

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**BEFORE THE HON'BLE NATIONAL COMPANY LAW
APPELLATE TRIBUNAL AT NEW DELHI**

COMPANY APPEAL (AT) NO. 346 OF 2018
(Arising out of the Impugned Final Order dated October 12, 2018
passed by the Hon'ble National Company Law Tribunal, Mumbai
Bench in M.A. No. 1173 of 2018 in Company Petition No. 3638
(MB)/2018)

IN THE MATTER OF:

Union of India

...Appellant

Versus

Infrastructure Leasing & Financial
Services Limited & Ors.

...Respondents

**FURTHER AFFIDAVIT ON BEHALF OF APPELLANT FOR
COMPLIANCE WITH THE ORDER DATED FEBRUARY 4, 2019**

I, Rakesh Tiwari, aged 52 years working as Joint Director in the office of the Regional Director (Western Region), Ministry of Corporate Affairs, having office at Everest, 5th Floor, 100 Marine Drive, Mumbai – 400 002, presently in New Delhi, do hereby solemnly affirm and state as under:

1. I have been authorized to file the instant affidavit on behalf of the Appellant abovenamed. I have made myself acquainted with the facts of the present case based on the records of the Appellant and am able to depose thereto.

2. At the outset, I repeat, reiterate, confirm and adopt the contents of the further affidavit dated January 25, 2019 filed by the Appellant in the present Appeal to *inter alia* bring on record the proposed framework resolution.



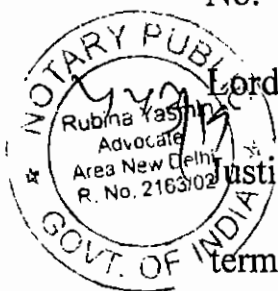
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3. I say that the present Affidavit is being filed to comply with the order dated February 4, 2019 (**February 4 Order**) passed by this Hon'ble Tribunal in the present Appeal whereby this Hon'ble Tribunal has directed the Appellant to:

- a) Contact the Hon'ble Justice (Retd) D.K. Jain to seek his consent to oversee the sale process and to discuss the terms and conditions of engagement including monthly fee, travelling expenses, allowance etc.
- b) file a list group companies/entities of the Respondent No. 1 (Respondent No. 1 Group) which are incorporated in the territorial jurisdiction of India and outside India, separately; and
- c) file a list of companies/entities of the Respondent No. 1 Group that are in the 'green', 'amber' and 'red' categories having their registered office in India.

Appointment of Supreme Court Judge

4. I say that pursuant to and in compliance with the February 4 Order, the Appellant and Advocates for Respondent No. 1 attended the offices of the Hon'ble Justice (Retd) D.K. Jain to seek his consent to supervise the operation of the Resolution Process of Respondent No. 1 Group and to discuss the terms and conditions of his Lordship's engagement. Pursuant to the meeting, the Hon'ble Justice (Retd) D.K. Jain has consented to the same on the following terms, subject to the approval of this Hon'ble Tribunal:



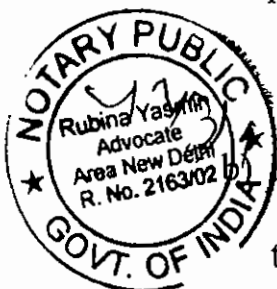
- a) Monthly Remuneration: Rs. 10,00,000/- per month;
- b) Sitting Fees: Rs. 2,50,000/- per sitting;
- c) Miscellaneous expenses, travel costs at actual including fee, remuneration to be borne by Respondent No. 1.

Since the Hon'ble Justice (Retd) D.K. Jain has granted his consent, it is humbly prayed that this Hon'ble Tribunal be pleased to appoint the Hon'ble Justice (Retd) D.K. Jain to supervise the operation of the Resolution Process for the Respondent No. 1 Group.

5. Accordingly, on the basis of inputs provided by Respondent No. 1 vide its letter dated February 9, 2019 (annexed as **Annexure A** hereto), it is *inter alia* stated as under:

List of Domestic Entities, Foreign Entities and Categorization of Domestic Entities

6. The Appellant has based on the details set out in the Letter dated February 9, 2019, I say that:
- a) in terms of the interim order passed by this Hon'ble Tribunal on October 15, 2018 ("**said Order**"), this Hon'ble Tribunal had granted interim moratorium in respect of Respondent No. 1 and its 348 group companies/entities.



in compliance with the order dated October 31, 2018 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench,

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Respondent No. 1 had issued a letter to the Appellant on November 30, 2018 (“**said Letter**”) setting out, as of November 30, 2018:

- i. names of entities were closed/struck off/divested/liquidated;
and
- ii. the remaining 301 subsidiaries, joint controlled entities, group companies and associates formed part of the Respondent No. 1 Group in addition to Respondent No. 1 (collectively the “**Respondent No. 1 Group Entities**” and individually “**Respondent No. 1 Group Entity**”). A list of 302 subsidiaries, joint controlled entities, group companies and associates forming part of the Respondent No. 1 Group is hereto annexed and marked as **Annexure B**.

A copy of the said Letter was filed by Respondent No. 1 with this Hon’ble Tribunal on December 17, 2018 in Company Appeal (AT) No. 347 of 2018.

- c) of the 302 companies/entities that comprise the Respondent No. 1 Group, 169 companies/entities of the Respondent No. 1 Group are incorporated within the territorial jurisdiction of India (**Domestic Group Entities**). A list of Domestic Group Entities are hereto annexed and marked as **Annexure C**.



d) The remaining 133 Respondent No. 1 Group Entities are incorporated/located in jurisdictions outside India. A list of Respondent No. 1 Group Entities incorporated outside the territorial jurisdiction of India are hereto annexed **Annexure D**. It is prayed that these Offshore Group Entities of Respondent No. 1 be excluded from the purview of the order dated October 15, 2018 passed by this Hon'ble Tribunal (**said Order**), though, the resolution of the Offshore Group Entities will be subject to supervision of the Hon'ble Mr. Justice (Retd.) D.K. Jain.

7. Further, as per the order dated February 4, 2019 passed by this Hon'ble Tribunal in the present appeal, this Hon'ble Tribunal directed the Appellant to give details of:

a) "**Green Entities**": Domestic Group Entities which can continue meet all their payment obligations (both financial and operational) as and when they become due;

b) "**Amber Entities**": Domestic Group Entities which are not able to meet all their obligations (financial and operational), but can meet only operational payment obligations and payment obligations to senior secured financial creditors; and

c) "**Red Entities**": Domestic Group Entities which cannot meet their payment obligations towards even senior secured financial creditors, as and when such payment obligations become due.



The classification of entities into “Green”, “Amber” and “Red” has been done by the Resolution Consultant appointed by the New Board of Respondent No. 1 based on a 12-month cash flow based solvency test.

8. In this regard, it is submitted that as per the said Letter, Respondent No. 1 has set forth that of the 169 Domestic Group Entities, the exercise for classification of companies in “Green”, “Amber” and “Red” has been completed for 69 Domestic Group Entities, of which, as of February 9, 2019:

a) 22 are Green Entities. A list of Green Group Entities are hereto annexed and marked as **Annexure E**. It is submitted that the list of 22 Green Entities includes one Maytas Logiparks (Isnapur) Private Limited which does not form part of the 301 Respondent No. 1 Group Entities which was filed with the NCLT, but is subsidiary of Hill County Properties Limited, which was listed as an indirect associate of Respondent No. 1. It is humbly prayed that this Hon’ble Tribunal be pleased to permit all Green Entities to service their debt obligations, as per scheduled repayment. It is clarified that the resolution of the Green Entities will be subject to the Resolution Framework described in the Further Affidavit dated January 25, 2019 and subject to supervision of the Hon’ble Mr. Justice (Retd.) D.K. Jain.



10 are Amber Entities. A list of Amber Group Entities are hereto annexed and marked as **Annexure F**. It is humbly prayed that

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this Hon'ble Tribunal permit Amber Group Entities to make payments necessary only to maintain and preserve the "Going Concern" Status; and

- c) 38 are Red Entities. A list of Red Group Entities are hereto annexed and marked as **Annexure G**. It is humbly prayed that this Hon'ble Tribunal permit Red Group Entities to make payments necessary only to maintain and preserve the "Going Concern" Status.

9. The said Letter also sets forth that for the remaining 100 Domestic Group Entities, the classification of such entities into "Green", "Amber" and "Red" is being assessed by the Resolution Consultant of the Respondent No. 1. A list of 100 Domestic Group Entities that are under assessment are hereto annexed and marked as **Annexure H**. The Appellant craves leave to file a further affidavit classifying the companies in Annexure H within 2 weeks.

10. For ease of reference, set out below is a table summarizing the various categories of IL&FS Group Entities, as set out in paragraph 3 above:

Sr. No.	Category	Number of entities	Annexure reference
1.	Number of IL&FS Group Entities (including IL&FS)	302	Annexure B
2.	Number of Indian IL&FS Group Entities	169	Annexure C



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3.	Number of Overseas IL&FS Group Entities	133	Annexure D
4.	From amongst the Indian IL&FS Group Entities for which the Green/Amber Red classification has been completed		
	• Number of Green Entities as on date	22	Annexure E
	• Number of Amber Entities as on date	10	Annexure F
	• Number of Red Entities	38	Annexure G
5.	Remaining Indian IL&FS Group Entities that are under assessment by the Resolution Consultant	100	Annexure H

11. In addition to the above, the said Letter also highlights certain lenders of the Respondent No. 1 Group are marking lien on monies and not permitting Operations & Maintenance (“O&M”) payments / other operational payment, including salaries, which are essential for maintaining the “going concern” status of Respondent No. 1 Group Entities. As accepted at the meeting on January 22, 2019 under the chairmanship of the Secretary, Ministry of Corporate Affairs attended by representatives of Respondent No. 1, State Bank of India, Bank of Baroda and Punjab National Bank, making Operations & Maintenance (“O&M”) payments / other operational payment, including salaries will be released to the Respondent No. 1 Group Entities by escrow banks/ escrow agents/ lead banks/trustees/account banks to preserve the “Going Concern”


status of the concerned Respondent No. 1 Group Entities. It is



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humbly prayed that necessary directions may be passed in respect of the above.

Counsel for the Appellant


Deponent 11/2/19
RAKESH KUMAR TIWARI


VERIFICATION

JOINT Director (MUMBAI)

I, Rakesh Tiwari, the deponent abovenamed, do hereby verify that the contents of paragraph nos. 1 to 11 above are true and correct to the best of my knowledge and are derived from official records of the Appellant and nothing material has been concealed therefrom.

Verified at New Delhi on this th 11 day of February, 2019.

Counsel for the Appellant


Deponent 11/2/19
RAKESH KUMAR TIWARI

JOINT Director (MUMBAI)



Solemnly affirmed before me read over & explained to the deponent


Notary Public, Delhi

Identify the deponent who has signed in my presence



11 FEB 2019

ANNEXURE - A

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INFRASTRUCTURE LEASING & FINANCIAL SERVICES LIMITED

February 9, 2019

To,

The Ministry of Corporate Affairs
Everest 5th Floor, 100 Marine Drive
Mumbai – 400 002
Kind Attn.: Regional Director (Western Region)

Dear Sir,

**Re: Before the National Company Law Appellate Tribunal, New Delhi
Company Appeal (AT) No. 346 of 2018**

Union of India ...Appellant

versus

Infrastructure Leasing & Financial ...Respondents
Services Ltd. & Ors.

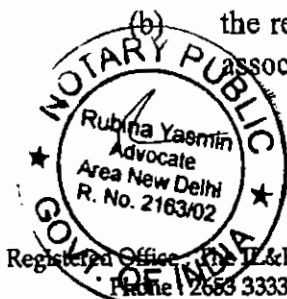
Company Appeal (AT) No. 347 of 2018

Infrastructure Leasing & Financial ...Appellant
Services Ltd.

versus

Union of India & Ors. ...Respondents

1. In terms of the interim order passed by the Hon'ble National Company Law Appellate Tribunal ("NCLAT") on October 15, 2018 ("October 15 Order"), the NCLAT had granted certain interim reliefs in respect of Infrastructure Leasing & Financial Services Limited ("IL&FS") and its 348 group companies.
2. In compliance with the order passed by the Hon'ble National Company Law Tribunal, Mumbai bench on October 31, 2018, IL&FS had issued a letter to the Ministry of Corporate Affairs ("MCA") on November 30, 2018 ("November Letter") setting out that, as of November 30, 2018:
 - (a) certain entities had been closed/struck off/divested/liquidated; and
 - (b) the remaining 301 subsidiaries, joint controlled entities, group companies and associates formed part of the IL&FS group, in addition to IL&FS (collectively



Rubina Yasmin
10/2/19



the “**IL&FS Group Entities**” and each an “**IL&FS Group Entity**”), details of which are set out in **Annexure 1**.

A copy of the November Letter, amongst others, was also filed by IL&FS with the NCLAT on December 17, 2018 in Company Appeal (AT) No. 347 of 2018.

3. Reference is made to the order passed by the NCLAT in Company Appeals (AT) No. 346 of 2018 and 347 of 2018 on February 4, 2019 (“**February 4 Order**”). To ensure compliance of the February 4 Order, please note that:
 - 3.1 of the 302 IL&FS Group Entities, 169 IL&FS Group Entities are incorporated in India (collectively the “**Indian IL&FS Group Entities**” and each an “**Indian IL&FS Group Entity**”), details of which are set out in **Annexure 2**;
 - 3.2 the remaining 133 IL&FS Group Entities are incorporated/located in jurisdictions outside India (collectively the “**Overseas IL&FS Group Entities**”), details of which are set out in **Annexure 3**;
 - 3.3 in the February 4 Order, the NCLAT has also directed that details of the following be provided:
 - (a) “**Green Entities**”: Indian IL&FS Group Entities which can continue meet all their payment obligations (both financial and operational) as and when they become due;
 - (b) “**Amber Entities**”: Indian IL&FS Group Entities which are not able to meet all their obligations (financial and operational), but can meet only operational payment obligations and payment obligations to senior secured financial creditors; and
 - (c) “**Red Entities**”: Indian IL&FS Group Entities which cannot meet their payment obligations towards even senior secured financial creditors, as and when such payment obligations become due.

The classification of entities into “Green”, “Amber” and “Red” has been done by the Resolution Consultant appointed by the New Board based on a 12-month cash flow based solvency test.

- 3.4 Please note that of the 169 Indian IL&FS Group Entities, the exercise for classification of companies in “Green”, “Amber” and “Red” has been completed for 69 Indian IL&FS Group Entities, of which, as of the date of this letter:
 - (a) 22¹ are Green Entities, details of which are set out in **Annexure 4**;

¹ This list of 22 green entities includes Maytas Logiparks (Isnapur) Private Limited, which does not form part of the 347 IL&FS Group Entities (now reduced to 301) which was filed with the NCLT on 31 October 2018.



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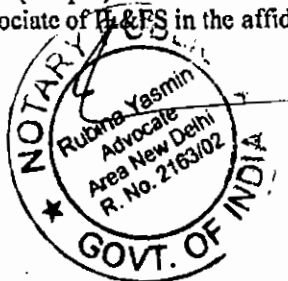


- (b) 10 are Amber Entities, details of which are set out in **Annexure 5**; and
- (c) 38 are Red Entities, details of which are set out in **Annexure 6**.
- 3.5 for the classification remaining 100 Indian IL&FS Group Entities (details of which are set out in **Annexure 7**), the classification of such entities into “Green”, “Amber” and “Red” is still under consideration and the newly constituted board of IL&FS is assessing the course of action for these Indian IL&FS Group Entities.
4. For ease of reference, set out below is a table summarizing the various categories of IL&FS Group Entities, as set out in paragraph 3 above:

Sr. No.	Category	Number of entities	Annexure reference
1.	Number of IL&FS Group Entities (including IL&FS)	302	Annexure 1
2.	Number of Indian IL&FS Group Entities	169	Annexure 2
3.	Number of Overseas IL&FS Group Entities	133	Annexure 3
4.	From amongst the Indian IL&FS Group Entities for which the Green/Amber Red classification has been completed as on date		
	• Number of Green Entities	22	Annexure 4
	• Number of Amber Entities	10	Annexure 5
	• Number of Red Entities	38	Annexure 6
5.	Remaining Indian IL&FS Group Entities for which the categorization is under consideration along with proposed course of action, including: <ul style="list-style-type: none"> Indian IL&FS Group Entities having no financial debt from persons/creditors which are not IL&FS Group Entities Indian IL&FS Group Entities in which IL&FS (directly or indirectly) holds less than 50% (fifty per cent) shareholding. 	100	Annexure 7

5. Further, we refer to the meeting held under the Chairmanship of the Secretary, MCA on January 22, 2019 (“**Meeting**”), which was attended by representatives of IL&FS, State Bank of India, Bank of Baroda and Punjab National Bank, wherein IL&FS had clarified that Amber Entities and Red Entities are permitted to only make payments necessary to maintain and preserve the ‘going concern’ status (the minutes of which have also been filed by the MCA with the NCLAT on January 24, 2019).

However, Maytas Logiparks (Isnapur) Private Limited is a subsidiary of Hill County Properties Limited, which was listed as an indirect associate of IL&FS in the affidavit filed with NCLT on 31 October 2018.



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6. In the Meeting, the said banks had assured the Secretary, MCA and IL&FS that amounts required towards meeting 'going concern' status (of the relevant IL&FS Group Entity) such as payments towards employee salaries, payments of statutory dues, utilities charges, and other necessary operation and maintenance expenses would be released by them, in the IL&FS Group Entities where such banks are the escrow banks/ escrow agents/ lead banks. However, we note that funds for these essential payments continue to be withheld in certain IL&FS Group Entities. Accordingly, given that this has been agreed during the Meeting with all concerned, we request for your support in resolving this issue at the earliest (including seeking specific directions from the National Company Law Appellate Tribunal directing the relevant banks to release such payments) so that the 'going concern' status for such entities may be maintained.

Yours sincerely,

Bijay Kumar
9-2-19

.....
Mr. Bijay Kumar
Deputy Managing Director,
Infrastructure Leasing & Financial Services Limited

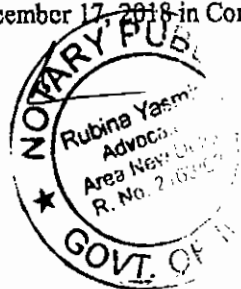


ANNEXURE 1

LIST OF 302 IL&FS GROUP ENTITIES (INCLUDING IL&FS)²

S. No.	Name of the IL&FS Group Entity
1.	Alcantarilla Fotovoltaica, S.L.
2.	Amravati Chikli Expressway Limited
3.	Andhra Pradesh Urban Infrastructure Asset Management Limited
4.	Antenea Seguridad y Medio Ambiente S.A.U.
5.	Area De Servicio Coiros S.L.U.
6.	Area De Servicio Punta Umbria, S.L.U
7.	Assam Power Project Development Company Limited
8.	Avash Logistic Park Pvt Ltd
9.	Badarpur Tollway Operations Management Limited
10.	Barwa Adda Expressway Limited
11.	Beasolarta S. L.U.
12.	Bengal Integrated Infrastructure Development Limited
13.	Bengal Urban Infrastructure Development Limited
14.	Baleshwar Kharagpur Expressway Limited
15.	Bhopal e-Governance Limited
16.	Bihar e-Governance Services Technologies Limited
17.	Bihar Power Infrastructure Company Private Ltd
18.	Canopy Housing & Infrastructure Limited
19.	Capacity Swap Linkages Limited
20.	CGI 8 SA
21.	Charminar RoboPark Limited
22.	Chattisgarh Highway Development Company Limited
23.	Chenani Nashri Tunnelway Limited
24.	Chennai Industrial Water Utility Company Limited
25.	Chhotagovindpur & Bagbera Drinking Water Supply Project Limited
26.	Chongqing YuHe Expressway Company Limited
27.	CIESM-INTEVIA S.A.U.
28.	Con Interniño
29.	Cons. Carreteras del Sur
30.	Cons. Jose Saldis
31.	Conservacion de Infraestructuras de Mexico S.A. DE C.V.
32.	Consortio de Obras Civiles, Conciviles SRL
33.	Consortio Elsamex-Grusamar Ecuador
34.	Control 7, SAU
35.	CPG BPM Services Pvt. Limited
36.	Cross Border Power Transmission Limited
37.	Cuddalore Solar Power Private Limited
38.	Dakshin Dilli Swachh Initiatives Limited
39.	Damodar Valley Tourism Development Private Limited
40.	Dighi Port Limited
41.	Dighi Project Development Company Limited

² This list is based on the data provided by the relevant IL&FS Group Entities as of 30 November 2018 which was filed by IL&FS with the NCLAT on December 17, 2018 in Company Appeal (AT) No. 347 of 2018



Rubina Yasmin

42.	East Delhi Waste Processing Company Limited
43.	East Hyderabad Expressway Limited
44.	Elsamex Colombia SAS
45.	Elsamex India Pvt. Ltd.
46.	Elsamex Internacional S.L.U.
47.	Elsamex Maintenance Services Limited
48.	Elsamex Portugal S.A
49.	Elsamex Road Technology Company Limited
50.	Elsamex Roads and Infrastructure WLL
51.	Elsamex S.A
52.	Elsamex Vietnam Joint Stock Company
53.	ESM Mantenimiento Integral de SA de CV
54.	Etesian Urja Limited
55.	Fagne Songadh Expressway Limited
56.	Free Trade Warehousing Private Limited
57.	Futureage Infrastructure India Limited
58.	Geotecnia y Control de Qualitat SA
59.	GRICL Rail Bridge Development Company Limited
60.	Grusamar Engenharia & Consultoria Brasil Ltda
61.	Grusamar India Limited
62.	Grusamar Ingenieria Consulting Colombia SAS
63.	Grusamar Ingenieria Y Consulting, SLU
64.	Grusamar Progescan UTE Areas De Servicio
65.	Gujarat Industrial Infrastructure Project Limited
66.	Gujarat Integrated Maritime Complex Pvt Ltd
67.	Gujarat International Finance Tec-City Company Limited
68.	Gujarat Tourism Opportunity Limited
69.	Haldia Integrated Development Agency Limited
70.	Hazaribagh Ranchi Expressway Limited
71.	Hill County Properties Limited
72.	Hubballi Dharwad Water Supply Project Limited
73.	IFIN Realty Trust – Investment Committee
74.	IILP USA LLC
75.	IIML Asset Advisors Limited
76.	IIML Fund Managers (Singapore) PTE. Ltd.
77.	IIPL Laos Pte. Ltd.
78.	IKG Associates
79.	IL & FS Global Financial Services (HK) Ltd.
80.	IL & FS Global Financial Services (ME) Ltd.
81.	IL & FS Global Financial Services (UK) Limited
82.	IL & FS Global Financial Services Pte Ltd.
83.	IL & FS Infrastructure Equity Fund
84.	IL & FS Solar Power Limited
85.	IL&FS Airports Limited
86.	IL&FS Africa Infrastructure Development Company
87.	IL&FS AMC Trustee Limited
88.	IL&FS Applied Academy Development Ltd.
89.	IL&FS Asian Infrastructure Managers Limited



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90.	IL&FS Broking Services Private Limited (Formerly Known as Aventus Securities Pvt Ltd)
91.	IL&FS Capital Advisors Limited,
92.	IL&FS Cluster Development Initiative Limited
93.	IL&FS Doc Project Development Fund
94.	IL&FS Education & Technology Services Ltd.
95.	IL&FS Energy Development Company Limited
96.	IL&FS Engineering and Construction Company Limited
97.	IL&FS Environmental Infrastructure and Services Limited
98.	IL&FS Financial Services Limited
99.	IL&FS Global Pte Limited
100.	IL&FS IIDC Fund
101.	IL&FS Infra Asset Management Limited
102.	IL&FS Infrastructure Equity Fund – I
103.	IL&FS Investment Advisors LLC
104.	IL&FS Investment Managers Limited
105.	IL&FS Investment Trust – I
106.	IL&FS Investment Trust IV
107.	IL&FS Maritime Infrastructure Company Ltd.
108.	IL&FS Maritime International FZE
109.	IL&FS Maritime Offshore Pte Ltd
110.	IL&FS Milestone Realty Advisors Private Limited
111.	IL&FS Offshore Natural Resources Pte Ltd.
112.	IL&FS ORIX Trust
113.	IL&FS Paradip Refinery Water Limited
114.	IL&FS Portfolio Management Services Limited
115.	IL&FS Prime Terminals FZE
116.	IL&FS Rail Limited
117.	IL&FS Securities Services Ltd.
118.	IL&FS Skills Development Limited
119.	IL&FS Tamil Nadu Power Company Limited
120.	IL&FS Technologies Limited
121.	IL&FS Technologies Philippines Inc.
122.	IL&FS Township & Urban Assets Limited
123.	IL&FS Transportation Networks Limited
124.	IL&FS Urban Infrastructure Managers Limited
125.	IL&FS Water Limited
126.	IL&FS Wind Energy Limited
127.	IL&FS Wind Power Services Limited
128.	IMICL Dighi Martime Ltd.
129.	India Tourist & Heritage Village Pvt. Ltd.
130.	Indraprastha Energy and Waste Management Company Limited
131.	Infrastructure Development Corporation of Assam Ltd
132.	Infrastructure Development Company of Nagaland Pvt. Ltd.
133.	Infrastructure Leasing & Financial Services Limited
134.	Integrated Trans Log Development Company Limited
135.	Intevia-Grusamar-Dair UTE Seguridad Vial Bizkaia



Law 7.2.17

136.	Inteval Gestao Integral Rodoviaria, S.A.
137.	INTL International DMCC
138.	ISSL Settlement & Transaction Services Limited
139.	ITNL Africa Projects Limited
140.	ITNL IECCL JV
141.	ITNL Infrastructure Developer LLC
142.	ITNL International Pte Limited
143.	ITNL KMB JV
144.	ITNL Offshore Pte Ltd.
145.	ITNL Offshore Three Pte Ltd.
146.	ITNL Offshore Two Pte. Ltd
147.	ITNL Road Infrastructure Development Company Limited
148.	ITNL Road Investment Trust
149.	ITNL Toll Management Services Limited
150.	Jharkhand Accelerated Road Development Company Limited
151.	Jharkhand E-Governance Solutions & Services Limited
152.	Jharkhand Infrastructure Development Corporate Ltd.
153.	Jharkhand Infrastructure Implementation Company Ltd.
154.	Jharkhand Road Projects Implementation Company Limited
155.	Joghali Wind Energy Private Limited
156.	Jorabat Shillong Expressway Limited
157.	JV Elsamex-Ascon
158.	Kanak Resources Management Limited
159.	Karyavattom Sports Facilities Limited
160.	Kaze Energy Limited
161.	Khambhat Port Ltd.
162.	Khandke Wind Energy Private Limited
163.	Khed Sinnar Expressway Limited
164.	Kiratpur Ner Chowk Expressway Limited
165.	KSIIDC-IL&FS Project Development Company Limited
166.	Kukuza Project Development Company
167.	Lalpur Wind Energy Private Limited
168.	Land Registration Systems Inc.
169.	Livia India Limited
170.	Mahidad Wind Energy Private Limited
171.	Mangalore SEZ Ltd
172.	Mantenimiento y Conservacion de Vialidades S.A. de C.V.
173.	Maritime International Offshore Pte Ltd.
174.	Moradabad Bareilly Expressway Limited
175.	Mota Layja Gas Power Company Limited
176.	MP Border Checkpost Development Company Limited
177.	MP Toll Roads Limited
178.	Nana Layja Power Company Limited
179.	New Tirupur Area Development Corporation Ltd.
180.	Noida Toll Bridge Company Limited
181.	North Karnataka Expressway Limited
182.	Odhisha e-Governance Services Limited
183.	ONGC Tripura Power Company Limited



7.2.19.

184.	Orissa Project Development Company Limited
185.	Pario Developers Private Limited
186.	Park Line LLC
187.	Patiala Bio Power Company Limited
188.	PDCOR Limited
189.	Porto Novo Maritime Ltd.
190.	PT Bangun Asia Persada
191.	PT Mantin Coal Mining
192.	Pune Sholapur Road Development Company Limited
193.	Ramagiri Renewable Energy Limited
194.	Ramky Elsamex Hyderabad Ring Road Ltd
195.	Ranchi Muri Road Development Limited
196.	Rapid MetroRail Gurgaon Limited
197.	Rapid MetroRail Gurgaon South Limited
198.	Ratedi Wind Power Private Limited
199.	RDF Power Projecs Limited
200.	Road Infrastructure Development Company of Rajasthan Limited.
201.	Rohtas Bio Energy Limited
202.	Sabarmati Capital One Limited
203.	Sabarmati Capital Two Limited
204.	Saffron Investment Trust
205.	Se7en Factor Corporation
206.	Sealand Ports Pvt Ltd
207.	Sealand Warehousing Pvt. Ltd.
208.	Senalizacion Viales e Imagen S.A.U.
209.	Shendra Green Energy Limited
210.	Sikar Bikaner Highway Limited
211.	Sipla Wind Energy Ltd.
212.	Skill Training Assessment Management Partners Limited
213.	Sociedad Concesionaria Autovia A-4 Madrid S.A.
214.	South Coast Infrastructure Development Company of Andhra Pradesh Limited
215.	Srinagar Sonamarg Tunnelway Limited
216.	Standard Chartered IL&FS Investment Management (Singapore) Pte Limited
217.	Surya Urja Company of Rajasthan Limited
218.	Swayam Swachatta Initiative Limited
219.	Syniverse Technologies India Private Limited
220.	Tadas Wind Energy Limited
221.	Tamil Nadu Water Investment Company Limited
222.	Thiruvananthapuram Road Development Company Limited
223.	Tierra Enviro Limited
224.	Unique Waste Processing Company Limited
225.	Urban Mass Transit Company Limited
226.	Urjankur Shree Tatyasaheb Kore Warana Power Company Limited. ³

³ IL&FS Energy Development Corporation Limited (IEDCL) which holds 33.33% shareholding in one Urjankur Shree Tatyasaheb Kore Warana Power Limited (USTKWPL) has received sale consideration towards sale of its shareholding in USTKWPL. As of the date of the November Letter, USTKWPL was classified as "held for sale" in the balance sheet of IEDCL since the sale of IEDCL's shareholding in USTKWPL was pending approval.



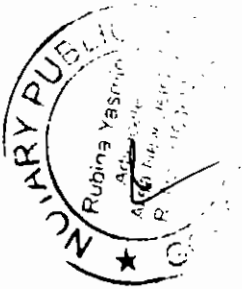
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227.	UTE Argentona Elsamex Rubai
228.	UTE Abastecimiento Metilla
229.	UTE Abedul Orihueia
230.	UTE Abedul Ponferrada
231.	UTE Abedul Villavidel
232.	UTE Abedul Zamora
233.	UTE Aena Almeria
234.	UTE Albartera
235.	UTE Almanzora
236.	UTE Alumbrado Teguste
237.	UTE AP-7 Ondara 2
238.	UTE Arbrat Badalona
239.	UTE Arucas
240.	UTE Asistencia Camposol
241.	UTE Asistencia Molinar
242.	UTE Atenea-Paymacotas
243.	UTE Auditorias Fis Granada
244.	UTE Bialdeko
245.	UTE Bidegi
246.	UTE Bizcaya Bi
247.	UTE Burgos Sur
248.	UTE Camino Santiago
249.	UTE Ciesm Intevia Gike,
250.	UTE Ciesm-Intevia Dair-Itsak
251.	UTE Conservacion Almeria
252.	UTE Conservacion Caceres
253.	UTE Conservación Cádiz Sur (Martín Casillas)
254.	UTE Dair-Intevia
255.	UTE Elsamex - ITNL
256.	UTE Elsamex - Pulido
257.	UTE Elsgroup
258.	UTE Embalse de Flix
259.	UTE EPSILON VIAL
260.	UTE ES Mercadal
261.	UTE ESM Movilidad Ciesm
262.	UTE Etiopia Bure
263.	UTE Etiopia Nekemte
264.	UTE Etopia 35
265.	UTE Grusama Elsamex Atenea
266.	UTE Grusamar - Inserco Rambia Relamar
267.	UTE Grusamar Valmia,
268.	UTE Grusamar-Eyser
269.	UTE Huetor Vega
270.	UTE Inspeccion Autobuses Lineas Urbanas Murcia
271.	UTE Instalaciones del Cloro
272.	UTE Instalaciones Deportivas
273.	UTE Jaen Sur
274.	UTE LCA-Grusamar



Procedimiento

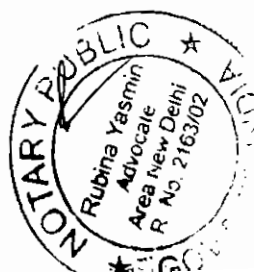
275.	UTE Malaga Norte
276.	UTE Mar Menor
277.	UTE Montes Occidentales de Granada
278.	UTE Parking Estacion Intermodal
279.	UTE Parque Tentengorra
280.	UTE Piscirias Zomara II
281.	UTE Polideportivos Latina
282.	UTE Recloracion
283.	UTE Santiago AP-9
284.	UTE Seguridad Via Murcia II
285.	UTE Servicio Mantenimiento Las Palmas
286.	UTE Servicios Energeticos de Antequera
287.	UTE Servicios Energeticos las Palmas
288.	UTE Sevilla Este
289.	UTE SG 2/2008
290.	UTE SG-2/2011
291.	UTE Sistema Tarifario
292.	UTE STM Terres del L'Ebre
293.	UTE Tren Mallorca
294.	Uttarakhand Infrastructure Projects Company Limited
295.	Vansh Nimay Infraprojects Limited
296.	Vejas Power Projects Ltd.
297.	Vias Y Construcciones Viacon S.R.L
298.	Vizag Agriport Pvt. Ltd.
299.	Warora Chandrapur Ballarpur Toll Road Limited
300.	West Gujarat Expressway Limited
301.	Wind Urja India Private Limited
302.	Yala Construction Company Pvt. Ltd.



ANNEXURE 2

LIST OF INDIAN IL&FS GROUP ENTITIES

S.No.	Name of the Indian IL&FS Group Entity
1.	IL&FS Financial Services Limited
2.	IL&FS Investment Managers Limited
3.	IL&FS Securities Services Limited
4.	IL&FS Transportation Networks Limited
5.	Chattisgarh Highway Development Company Limited
6.	IL&FS Airports Limited
7.	IL&FS Education & Technology Services Limited
8.	IL&FS Energy Development Company Limited
9.	IL&FS Environmental Infrastructure & Services Limited
10.	IL&FS Infrastructure Equity Fund
11.	IL&FS Investment Trust – I
12.	IL&FS Maritime Infrastructure Company Limited
13.	IL&FS Paradip Refinery Water Limited
14.	IL&FS Portfolio Management Services Limited
15.	IL&FS Township & Urban Assets Limited
16.	IL&FS Water Limited
17.	Jharkhand Accelerated Road Development Company Limited
18.	Khambhat Port Limited
19.	MP Toll Roads Limited
20.	Tamil Nadu Water Investment Company Limited
21.	IL&FS Technologies Limited
22.	Sealand Ports Private Limited
23.	Chhotagovindpur & Bagbera Drinking Water Supply Project Limited
24.	ISSL Settlement & Transaction Services Limited
25.	ISSL CPG BPO Private Limited
26.	IL&FS Applied Academy Development
27.	Bihar e-Governance Services & Technologies Limited
28.	Gujarat International Finance Tec-city Company Limited
29.	Haldia Integrated Development Agency Limited
30.	IL&FS Doc Project Development Fund
31.	IKG Associates
32.	Jharkhand e-Governance Solutions & Services Limited
33.	Odisha e-Governance Services Limited
34.	Road Infrastructure Development Company of Rajasthan Limited
35.	Dighi Port Limited
36.	Dighi Project Development Company Limited
37.	Mangalore SEZ Limited



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38.	New Tirupur Area Development Corporation Limited
39.	IL&FS Engineering and Construction Company Limited
40.	IL&FS Capital Advisors Limited
41.	IFIN Realty Trust
42.	IL&FS Infrastructure Equity Fund - I
43.	IL&FS IIDC Fund
44.	IL&FS Investment Trust - IV
45.	IL&FS Broking Services Private Limited
46.	IL&FS ORIX Trust
47.	Syniverse Technologies (India) Private Limited
48.	IL&FS Asian Infrastructure Managers Limited
49.	IL&FS Urban Infrastructure Managers Limited
50.	IIML Asset Advisors Limited
51.	IL&FS Infra Asset Management Limited
52.	IL&FS AMC Trustee Limited
53.	Andhra Pradesh Urban Infrastructure Asset Management Limited
54.	IL&FS Milestone Realty Advisors Private Limited
55.	Badarpur Tollway Operations Management Limited
56.	Baleshwar Kharagppur Expressway Limited
57.	Charminar Robopark Limited
58.	Chenani Nashri Tunnelway Limited
59.	East Hyderabad Expressway Limited
60.	Futureage Infrastructure India Limited
61.	Hazaribagh Ranchi Expressway Limited
62.	IL&FS Rail Limited
63.	ITNL Road Infrastructure Development Company Limited
64.	ITNL Road Investment Trust
65.	Jharkhand Road Projects Implementation Company Limited
66.	Karyavattom Sports Facilities Limited
67.	Kiratpur Ner Chowk Expressway Limited
68.	Moradabad Bareilly Expressway Limited
69.	MP Border Checkpost Development Company Limited
70.	North Karnataka Expressway Limited
71.	Pune Sholapur Road Development Company Limited
72.	Rapid Metro Rail Gurgaon Limited
73.	Ranchi Muri Road Development Limited
74.	Sikar Bikaner Highway Limited
75.	Vansh Nimay Infraprojects Limited
76.	West Gujarat Expressway Limited
77.	Rapid Metro Rail Gurgaon South Limited
78.	Khed Sinnar Expressway Limited
79.	Barwa Adda Expressway Limited



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80.	Jharkhand Infrastructure Implementation Company Limited
81.	Amravati Chikhli Expressway Limited
82.	Fagne Songadh Expressway Limited
83.	GRICL Rail Bridge Development Company Limited
84.	Elsamex India Private Limited
85.	Grusamar India Limited
86.	Yala Construction Company Private Limited
87.	Elsamex Maintenance Services Limited
88.	Jorabat Shillong Expressway Limited
89.	Thiruvananthapuram Road Development Company Limited
90.	Warora Chandrapur Ballarpur Toll Road Limited
91.	ITNL Toll Management Services Limited
92.	Noida Toll Bridge Company Limited
93.	Srinagar Sonamarg Tunnelway Limited
94.	Pario Developers Private Limited
95.	Hubballi Dharwad Water Supply Project Limited
96.	IL&FS Cluster Development Initiative Limited
97.	IL&FS Skills Development Corporation Limited
98.	Skill Training Assessment Management Partners Limited
99.	Capacity Swap Linkages Limited
100.	Nana Layja Power Company Limited
101.	Vejas Power Projects Limited
102.	Mota Layja Gas Power Company Limited
103.	IL&FS Wind Energy Limited
104.	IL&FS Tamil Nadu Power Company Limited
105.	IL&FS Solar Power Limited
106.	Shendra Green Energy Limited
107.	Ramgiri Renewable Energy Limited
108.	Sipla Wind Energy Limited
109.	Patiala Bio Power Company Limited
110.	Rohtas Bio Energy Limited
111.	Cuddalore Solar Power Private Limited
112.	IL&FS Wind Power Services Limited
113.	Mahidad Wind Energy Private Limited
114.	Joghali Wind Energy Private Limited
115.	Ratedi Wind Power Private Limited
116.	Lalpur Wind Energy Private Limited
117.	Bihar Power Infrastructure Company Private Limited
118.	Assam Power Project Development Company Limited
119.	Cross Border Power Transmission Limited
120.	ONGC Tripura Power Company Limited
121.	Saurya Urja Company of Rajasthan Limited



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122.	Urjankur Shree Tatyasaheb Kore Warana Power Company Limited
123.	Kanak Resources Management Limited
124.	Unique Waste Processing Company Limited
125.	Tierra Enviro Limited
126.	RDF Power Projects Limited
127.	Dakshin Dilli Swachh Initiative Limited
128.	East Delhi Waste Processing Company Limited
129.	Swayam Swachhta Initiative Limited
130.	IMICL Dighi Maritime Limited
131.	Porto Novo Maritime Limited
132.	India Tourist & Heritage Village Private Limited
133.	Gujarat Integrated Maritime Complex Private Limited
134.	Avash Logistic Park Private Limited
135.	Sealand Warehousing Private Limited
136.	Vizag Agriport Private Limited
137.	Sabarmati Capital One Limited
138.	Sabarmati Capital Two Limited
139.	Hill County Properties Limited
140.	Wind Urja India Private Limited
141.	Kaze Energy Limited
142.	Etesian Urja Limited
143.	Tadas Wind Energy Private Limited
144.	Khandke Wind Energy Private Limited
145.	Indraprastha Energy & Waste Management Company Limited
146.	Chennai Industrial Water Utility Company Limited
147.	Integrated Trans Log Development Company Limited
148.	Bengal Integrated Infrastructure Development Limited
149.	Bengal Urban Infrastructure Development Limited
150.	Damodar Valley Tourism Development Private Limited
151.	Gujarat Industrial Infrastructure Projects Limited
152.	Gujarat Tourism Opportunity Limited
153.	Infrastructure Development Company of Nagaland Private Limited
154.	Infrastructure Development Corporation of Assam Limited
155.	Jharkhand Infrastructure Development Corporation Limited
156.	KSIIDC-IL&FS Project Development Company Limited
157.	Orissa Project Development Company Limited
158.	South Coast Infrastructure Development Company of Andhra Pradesh Limited
159.	Uttarakhand Infrastructure Projects Company Limited
160.	PDCOR Limited
161.	Free Trade Warehousing Private Limited
162.	Canopy Housing & Infrastructure Limited
163.	Urban Mass Transit Company Limited



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164.	Bhopal e-Governance Limited
165.	LIVIA India Limited
166.	Ramky Elsamex Hyderabad Ring Road Limited
167.	Infrastructure Leasing & Financial Services
168.	ITNL KMB JV / PLSC Kyimetrobud (KMB)
169.	ITNL IECCL JV / MP Road Development Corporation



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ANNEXURE 3

LIST OF OVERSEAS IL&FS GROUP ENTITIES

S.No.	Name of Overseas IL&FS Group Entity
1.	IL&FS Global Pte Limited
2.	Alcantarilla Fotovoltaica, S.L.
3.	Antenea Seguridad y Medio Ambiente S.A.U.
4.	Area De Servicio Coiros S.L.U.
5.	Area De Servicio Punta Umbria, S.L.U
6.	Beasolarta S. L.U.
7.	CIESM-INTEVIA S.A.U.
8.	Conservacion de Infraestructuras de Mexico S.A. DE C.V.
9.	Control 7, SAU
10.	Elsamex Colombia SAS
11.	Elsamex Internacional S.L.U.
12.	Elsamex Portugal S.A
13.	Elsamex S.A
14.	ESM Mantenimiento Integral de SA de CV
15.	Grusamar Engenharia & Consultoria Brasil Ltda
16.	Grusamar Ingenieria Consulting Colombia SAS
17.	Grusamar Ingenieria Y Consulting, SLU
18.	IIML Fund Managers (Singapore) PTE. Ltd.
19.	IILP USA LLC
20.	IPL Laos Pte. Ltd.
21.	IL & FS Global Financial Services (HK) Ltd.
22.	IL & FS Global Financial Services (ME) Ltd.
23.	IL & FS Global Financial Services (UK) Limited
24.	IL & FS Global Financial Services Pte Ltd.
25.	IL&FS Africa Infrastructure Development Company
26.	IL&FS Investment Advisors LLC
27.	IL&FS Maritime International FZE
28.	IL&FS Maritime Offshore Pte Ltd
29.	IL&FS Offshore Natural Resources Pte Ltd.
30.	IL&FS Prime Terminals FZE
31.	IL&FS Technologies Philippines Inc.
32.	Inteval Gestao Integral Rodoviaria, S.A.
33.	ITNL Africa Projects Limited
34.	INTL International DMCC
35.	ITNL Infrastructure Developer LLC
36.	ITNL International Pte Limited
37.	ITNL Offshore Pte Ltd.



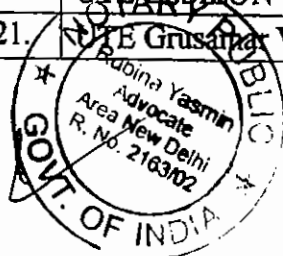
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38.	ITNL Offshore Two Pte. Ltd
39.	ITNL Offshore Three Pte Ltd.
40.	Land Registration Systems Inc.
41.	Mantenimiento y Conservacion de Vialidades S.A. de C.V.
42.	Maritime International Offshore Pte Ltd.
43.	Park Line LLC
44.	Elsamex Vietnam Joint Stock Company
45.	PT Bangun Asia Persada
46.	PT Mantin Coal Mining
47.	Saffron Investment Trust
48.	Se7en Factor Corporation
49.	Senalizacion Viales e Imagen S.A.U.
50.	Chongqing YuHe Expressway Company Limited
51.	Consortio de Obras Civiles, Conciviles SRL
52.	Geotecnia y Control de Qualitat SA
53.	Kukuza Project Development Company
54.	Standard Chartered IL&FS Investment Management (Singapore) Pte Limited
55.	Vias Y Construcciones Viacon S.R.L
56.	UTE Embalse de Flix
57.	Cons. Jose Saldis
58.	UTE Dair-Intevia
59.	UTE Conservación Cádiz Sur (Martín Casillas)
60.	UTE Argentona Elsamex Rubai
61.	UTE Elsamex – ITNL
62.	UTE SG 2/2008
63.	Grusamar Progescan UTE Areas De Servicio
64.	UTE Arucas
65.	Intevia-Grusamar-Dair UTE Seguridad Vial Bizkaia
66.	UTE Abedul Orihueia
67.	UTE Abedul Poferrada
68.	UTE Abedul Villavidel
69.	UTE Abedul Zamora
70.	UTE Almanzora
71.	UTE Asistencia Molinar
72.	UTE Atenea-Paynacotas
73.	UTE Camino Santiago
74.	UTE Bizcaya Bi
75.	UTE Conservacion Almeria
76.	UTE Conservacion Caceres
77.	UTE Grusamar-Eyser
78.	UTE Grusamar – Inserco Rambia Relamar
79.	UTE Parking Estacion Intermodal



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80.	UTE SG-2/2011
81.	UTE Tren Mallorca
82.	Consortio Elsamex-Grusamar Ecuador
83.	JV Elsamex-Ascon
84.	UTE Elsamex – Pulido
85.	UTE AP-7 Ondara 2
86.	UTE ESM Movilidad Ciesm
87.	UTE Etopia 35
88.	UTE Sistema Tarifario
89.	UTE Servicios Energeticos de Antequera
90.	UTE Burgos Sur
91.	UTE Alumbrado Tegueste
92.	UTE Servicios Energeticos las Palmas
93.	UTE Jaen Sur
94.	UTE Ciesm-Intevia Dair-Itsak
95.	UTE Elsgroup
96.	UTE Santiago AP-9
97.	UTE Inspeccion Autobuses Lineas Urbanas Murcia
98.	UTE Sevilla Este
99.	UTE Malaga Norte
100.	UTE Arbrat Badalona
101.	UTE Seguridad Via Murcia II
102.	UTE Polideportivos Latina
103.	UTE Instalaciones Deportivas
104.	UTE STM Terres del L'Ebre
105.	UTE Servicio Mantenimiento Las Palmas
106.	UTE Auditorias Fis Granada
107.	Con Interniño
108.	Cons. Carreteras del Sur
109.	UTE Etiopia Bure
110.	UTE Etiopia Nekemte
111.	UTE Bialdeko
112.	UTE LCA-Grusamar
113.	UTE Piscirias Zomara II
114.	UTE ES Mercadal
115.	UTE Instalaciones del Cloro
116.	UTE Parque Tentengorra
117.	UTE Mar Menor
118.	UTE Montes Occidentales de Granada
119.	UTE Recloracion
120.	UTE EBSH ON VIAL
121.	UTE Grusamar Valmia,



122.	UTE Ciesm Intevia Gike,
123.	UTE Aena Almeria
124.	UTE Albartera
125.	UTE Abastecimiento Metilla
126.	UTE Bidegi
127.	UTE Asistencia Camposol
128.	UTE Hueter Vega
129.	UTE Grusama Elsamex Atenea
130.	CGI 8 SA
131.	Elsamcx Road Technology Company Limited
132.	Elsamex Roads and Infrastructure WLL
133.	Sociedad Concesionaria Autovia A-4 Madrid S.A.



ANNEXURE 4

LIST OF "GREEN" – INDIAN IL&FS GROUP ENTITIES

Sr. No.	Name of "Green" – Indian IL&FS Group Entity
1.	IL&FS Investment Managers Limited
2.	IL&FS Securities Services Limited
3.	IL&FS Paradip Refinery Water Limited
4.	Tamil Nadu Water Investment Company Limited [#]
5.	Chhotagovindpur & Bagbera Drinking Water Supply Project Limited
6.	ISSL Settlement & Transaction Services Limited
7.	IL&FS Asian Infrastructure Managers Limited
8.	IL&FS Urban Infrastructure Managers Limited
9.	IIML Asset Advisors Limited
10.	IL&FS Infra Asset Management Limited
11.	Andhra Pradesh Urban Infrastructure Asset Management Limited
12.	North Karnataka Expressway Limited
13.	Jharkhand Infrastructure Implementation Company Limited
14.	IL&FS Solar Power Limited
15.	Ratedi Wind Power Private Limited
16.	Lalpur Wind Energy Private Limited
17.	Maytas Logiparks (Isnapur) Private Limited [*]
18.	Wind Urja India Private Limited
19.	Kaze Energy Limited
20.	Etesian Urja Limited
21.	Tadas Wind Energy Private Limited
22.	Khandke Wind Energy Private Limited

[#] This entity has been classified as a "Green Company" based on representations made to the IL&FS management that the Government of Tamil Nadu, which is one of the shareholders of the company and the only financial creditor of the company shall provide suitable relaxations (in respect of its loan) to enable the company to meet its payment obligations.

^{*} Maytas Logiparks (Isnapur) Private Limited does not form part of the 347 IL&FS Group Entities (now reduced to 301) which was filed with the NCLT on 31 October 2018. However, Maytas Logiparks (Isnapur) Private Limited is a subsidiary of Hill County Properties Limited, which was listed as an indirect associate of IL&FS in the affidavit filed with NCLT on 31 October 2018.



ANNEXURE 5

LIST OF "AMBER" - INDIAN IL&FS GROUP ENTITIES

Sr. No.	Name of the "Amber"- IL&FS Group Entity
1.	Chenani Nashri Tunnelway Limited
2.	East Hyderabad Expressway Limited
3.	Hazaribagh Ranchi Expressway Limited
4.	ITNL Road Infrastructure Development Company Limited
5.	Jharkhand Road Projects Implementation Company Limited
6.	Moradabad Bareilly Expressway Limited
7.	West Gujarat Expressway Limited
8.	Jorabat Shillong Expressway Limited
9.	Thiruvananthapuram Road Development Company Limited
10.	IL&FS Tamil Nadu Power Company Limited

Note: For the purposes of determining Amber Entities, in addition to ability of making payments to senior, secured creditors of such companies as and when they fall due, the cashflow sufficiency to meet current operational payments (post 30 September 2018) has been considered.



ANNEXURE 6

LIST OF "RED" - INDIAN IL&FS GROUP ENTITIES

S. No.	Name of the "Red" - IL&FS Group Entity
1.	Infrastructure Leasing & Financial Services
2.	IL&FS Financial Services Limited
3.	IL&FS Transportation Networks Limited
4.	IL&FS Energy Development Company Limited
5.	IL&FS Environmental Infrastructure & Services Limited
6.	IL&FS Maritime Infrastructure Company Limited
7.	IL&FS Township & Urban Assets Limited
8.	Bihar e-Governance Services & Technologies Limited
9.	Road Infrastructure Development Company of Rajasthan Limited
10.	IL&FS Engineering and Construction Company Limited
11.	Baleshwar Kharagppur Expressway Limited
12.	IL&FS Rail Limited
13.	Karyavattom Sports Facilities Limited
14.	Kiratpur Ner Chowk Expressway Limited
15.	MP Border Checkpost Development Company Limited
16.	Pune Sholapur Road Development Company Limited
17.	Rapid Metro Rail Gurgaon Limited
18.	Sikar Bikaner Highway Limited
19.	Rapid Metro Rail Gurgaon South Limited
20.	Khed Sinnar Expressway Limited
21.	Barwa Adda Expressway Limited
22.	Amravati Chikhli Expressway Limited
23.	Fagne Songadh Expressway Limited
24.	Elsamex Maintenance Services Limited
25.	ITNL Toll Management Services Limited
26.	Noida Toll Bridge Company Limited
27.	Srinagar Sonamarg Tunnelway Limited
28.	Skill Training Assessment Management Partners Limited
29.	IL&FS Wind Energy Limited
30.	Unique Waste Processing Company Limited
31.	RDF Power Projects Limited
32.	Dakshin Dilli Swachh Initiative Limited
33.	East Delhi Waste Processing Company Limited
34.	Sabarmati Capital One Limited
35.	Sabarmati Capital Two Limited
36.	Bhopal e-Governance Limited
37.	LIVIA India Limited
38.	ITNL KMB JV / PLSC Kyimetrobud (KMB)



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Note: Where the relevant "Red" - Indian IL&FS Group Company does not have senior secured financial debt, the unsecured (operational and financial) debt of that Indian IL&FS Group Company has been considered, which also cannot be fully paid as and when it falls due.



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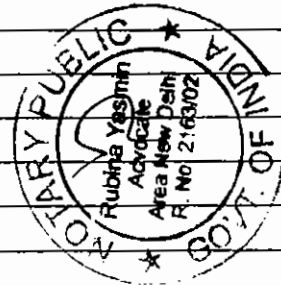
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ANNEXURE 7

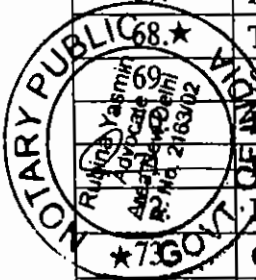
LIST OF INDIAN IL&FS GROUP FOR WHICH CLASSIFICATION IS PENDING

S. No.	Name of the IL&FS Group Entity
1.	Chattisgarh Highway Development Company Limited
2.	IL&FS Airports Limited
3.	IL&FS Education & Technology Services Limited
4.	IL&FS Infrastructure Equity Fund
5.	IL&FS Investment Trust – I
6.	IL&FS Portfolio Management Services Limited
7.	Jharkhand Accelerated Road Development Company Limited
8.	Khambhat Port Limited
9.	M P Toll Roads Limited
10.	IL&FS Technologies Limited
11.	Sealand Ports Private Limited
12.	ISSL CPG BPO Private Limited
13.	Gujarat International Finance Tec-city Company Limited
14.	Haldia Integrated Development Agency Limited
15.	IL&FS Doc Project Development Fund
16.	IKG Associates
17.	Jharkhand e-Governance Solutions & Services Limited
18.	Odisha e-Governance Services Limited
19.	Dighi Port Limited
20.	Dighi Project Development Company Limited
21.	Mangalore SEZ Limited
22.	New Tirupur Area Development Corporation Limited
23.	IL&FS Capital Advisors Limited
24.	IFIN Realty Trust
25.	IL&FS Infrastructure Equity Fund - I
26.	IL&FS IIDC Fund
27.	IL&FS Investment Trust – IV
28.	IL&FS Broking Services Private Limited
29.	IL&FS ORIX Trust
30.	Syniverse Technologies (India) Private Limited
31.	IL&FS AMC Trustee Limited
32.	IL&FS Milestone Realty Advisors Private Limited
33.	Badarpur Tollway Operations Management Limited
34.	Charminar Robopark Limited
35.	Futureage Infrastructure India Limited
36.	ITNL Road Investment Trust
37.	Ranchi Muri Road Development Limited



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38.	Vansh Nimay Infraprojects Limited
39.	GRICL Rail Bridge Development Company Limited
40.	Elsamex India Private Limited
41.	Grusamar India Limited
42.	Yala Construction Company Private Limited
43.	Warora Chandrapur Ballarpur Toll Road Limited
44.	Pario Developers Private Limited
45.	Hubballi Dharwad Water Supply Project Limited
46.	IL&FS Cluster Development Initiative Limited
47.	IL&FS Skills Development Corporation Limited
48.	Capacity Swap Linkages Limited
49.	Nana Layja Power Company Limited
50.	Vejas Power Projects Limited
51.	Mota Layja Gas Power Company Limited
52.	Shendra Green Energy Limited
53.	Ramgiri Renewable Energy Limited
54.	Sipla Wind Energy Limited
55.	Patiala Bio Power Company Limited
56.	Rohtas Bio Energy Limited
57.	Cuddalore Solar Power Private Limited
58.	IL&FS Wind Power Services Limited
59.	Mahidad Wind Energy Private Limited
60.	Joghali Wind Energy Private Limited
61.	Bihar Power Infrastructure Company Private Limited
62.	Assam Power Project Development Company Limited
63.	Cross Border Power Transmission Limited
64.	ONGC Tripura Power Company Limited
65.	Saurya Urja Company of Rajasthan Limited
66.	Urjankur Shree Tatyasaheb Kore Warana Power Company Limited
67.	Kanak Resources Management Limited
68.	Tierra Enviro Limited
69.	Wayam Swachhta Initiative Limited
70.	EMICL Dighi Maritime Limited
71.	Porto Novo Maritime Limited
72.	India Tourist & Heritage Village Private Limited
73.	Gujarat Integrated Maritime Complex Private Limited
74.	Avash Logistic Park Private Limited
75.	Sealand Warehousing Private Limited
76.	Vizag Agriport Private Limited
77.	Hill County Properties Limited
78.	Indraprastha Energy & Waste Management Company Limited
79.	Chennai Industrial Water Utility Company Limited



80.	Integrated Trans Log Development Company Limited
81.	Bengal Integrated Infrastructure Development Limited
82.	Bengal Urban Infrastructure Development Limited
83.	Damodar Valley Tourism Development Private Limited
84.	Gujarat Industrial Infrastructure Projects Limited
85.	Gujarat Tourism Opportunity Limited
86.	Infrastructure Development Company of Nagaland Private Limited
87.	Infrastructure Development Corporation of Assam Limited
88.	Jharkhand Infrastructure Development Corporation Limited
89.	KSIIDC-IL&FS Project Development Company Limited
90.	Orissa Project Development Company Limited
91.	South Coast Infrastructure Development Company of Andhra Pradesh Limited
92.	Uttarakhand Infrastructure Projects Company Limited
93.	PDCOR Limited
94.	Free Trade Warehousing Private Limited
95.	Canopy Housing & Infrastructure Limited
96.	Urban Mass Transit Company Limited
97.	Ramky Elsamex Hyderabad Ring Road Limited
98.	ITNL IECCL JV / MP Road Development Corporation
99.	IL&FS Water Limited
100.	IL&FS Applied Academy Development

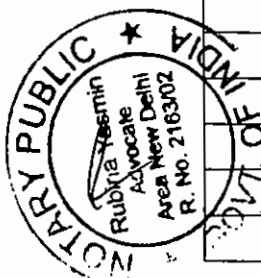


**ANNEXURE B - LIST OF 302 IL&FS GROUP ENTITIES
(INCLUDING IL&FS)¹**

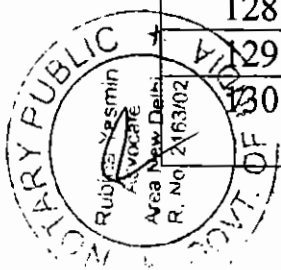
S. No.	Name of the IL&FS Group Entity
1.	Alcantarilla Fotovoltaica, S.L.
2.	Amravati Chikli Expressway Limited
3.	Andhra Pradesh Urban Infrastructure Asset Management Limited
4.	Antenea Seguridad y Medio Ambiente S.A.U.
5.	Area De Servicio Coiros S.L.U.
6.	Area De Servicio Punta Umbria, S.L.U
7.	Assam Power Project Development Company Limited
8.	Avash Logistic Park Pvt Ltd
9.	Badarpur Tollway Operations Management Limited
10.	Barwa Adda Expressway Limited
11.	Beasolarita S. L.U.
12.	Bengal Integrated Infrastructure Development Limited
13.	Bengal Urban Infrastructure Development Limited
14.	Baleshwar Kharagpur Expressway Limited
15.	Bhopal e-Governance Limited
16.	Bihar e-Governance Services Technologies Limited
17.	Bihar Power Infrastructure Company Private Ltd
18.	Canopy Housing & Infrastructure Limited
19.	Capacity Swap Linkages Limited
20.	CGI 8 SA
21.	Charminar RoboPark Limited
22.	Chattisgarh Highway Development Company Limited
23.	Chenani Nashri Tunnelway Limited
24.	Chennai Industrial Water Utility Company Limited
25.	Chhotagovindpur & Bagbera Drinking Water Supply Project Limited
26.	Chongqing YuHe Expressway Company Limited
27.	CIESM-INTEVIA S.A.U.
28.	Con Interniño
29.	Cons. Carreteras del Sur
30.	Cons. Jose Saldis
31.	Conservacion de Infraestructuras de Mexico S.A. DE C.V.
32.	Consorcio de Obras Civiles, Conciviles SRL
33.	Consorcio Elsamex-Grusamar Ecuador
34.	Control 7, SAU
35.	CPG BPM Services Pvt. Limited
36.	Cross Border Power Transmission Limited
37.	Cuddalore Solar Power Private Limited
38.	Dakshin Dilli Swachh Initiatives Limited
39.	Damodar Valley Tourism Development Private Limited

¹ This list is based on the data provided by the relevant Respondent No. 1 Group Entity as of 30 November 2018 which was filed by Respondent No. 1 with the NCLAT on December 17, 2018 in Company Appeal (AT) No. 347 of 2018

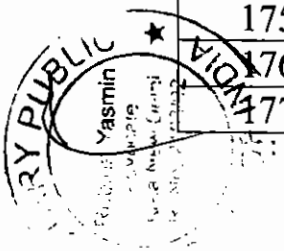
40.	Dighi Port Limited
41.	Dighi Project Development Company Limited
42.	East Delhi Waste Processing Company Limited
43.	East Hyderabad Expressway Limited
44.	Elsamex Colombia SAS
45.	Elsamex India Pvt. Ltd.
46.	Elsamex Internacional S.L.U.
47.	Elsamex Maintenance Services Limited
48.	Elsamex Portugal S.A
49.	Elsamex Road Technology Company Limited
50.	Elsamex Roads and Infrastructure WLL
51.	Elsamex S.A
52.	Elsamex Vietnam Joint Stock Company
53.	ESM Mantenimiento Integral de SA de CV
54.	Etesian Urja Limited
55.	Fagne Songadh Expressway Limited
56.	Free Trade Warehousing Private Limited
57.	Futureage Infrastructure India Limited
58.	Geotecnia y Control de Qualitat SA
59.	GRICL Rail Bridge Development Company Limited
60.	Grusamar Engenharia & Consultoria Brasil Ltda
61.	Grusamar India Limited
62.	Grusamar Ingenieria Consulting Colombia SAS
63.	Grusamar Ingenieria Y Consulting, SLU
64.	Grusamar Progescan UTE Areas De Servicio
65.	Gujarat Industrial Infrastructure Project Limited
66.	Gujarat Integrated Maritime Complex Pvt Ltd
67.	Gujarat International Finance Tec-City Company Limited
68.	Gujarat Tourism Opportunity Limited
69.	Haldia Integrated Development Agency Limited
70.	Hazaribagh Ranchi Expressway Limited
71.	Hill County Properties Limited
72.	Hubballi Dharwad Water Supply Project Limited
73.	IFIN Realty Trust – Investment Committee
74.	IILP USA LLC
75.	IIML Asset Advisors Limited
76.	IIML Fund Managers (Singapore) PTE. Ltd.
77.	I IPL Laos Pte. Ltd.
78.	IKG Associates
79.	IL & FS Global Financial Services (HK) Ltd.
80.	IL & FS Global Financial Services (ME) Ltd.
81.	IL & FS Global Financial Services (UK) Limited
82.	IL & FS Global Financial Services Pte Ltd.
83.	IL & FS Infrastructure Equity Fund
84.	IL & FS Solar Power Limited
85.	IL&FS Airports Limited
86.	IL&FS Africa Infrastructure Development Company



87.	IL&FS AMC Trustee Limited
88.	IL&FS Applied Academy Development Ltd.
89.	IL&FS Asian Infrastructure Managers Limited
90.	IL&FS Broking Services Private Limited (Formerly Known as Aventus Securities Pvt Ltd)
91.	IL&FS Capital Advisors Limited,
92.	IL&FS Cluster Development Initiative Limited
93.	IL&FS Doc Project Development Fund
94.	IL&FS Education & Technology Services Ltd.
95.	IL&FS Energy Development Company Limited
96.	IL&FS Engineering and Construction Company Limited
97.	IL&FS Environmental Infrastructure and Services Limited
98.	IL&FS Financial Services Limited
99.	IL&FS Global Pte Limited
100.	IL&FS IIDC Fund
101.	IL&FS Infra Asset Management Limited
102.	IL&FS Infrastructure Equity Fund – I
103.	IL&FS Investment Advisors LLC
104.	IL&FS Investment Managers Limited
105.	IL&FS Investment Trust – I
106.	IL&FS Investment Trust IV
107.	IL&FS Maritime Infrastructure Company Ltd.
108.	IL&FS Maritime International FZE
109.	IL&FS Maritime Offshore Pte Ltd
110.	IL&FS Milestone Realty Advisors Private Limited
111.	IL&FS Offshore Natural Resources Pte Ltd.
112.	IL&FS ORIX Trust
113.	IL&FS Paradip Refinery Water Limited
114.	IL&FS Portfolio Management Services Limited
115.	IL&FS Prime Terminals FZE
116.	IL&FS Rail Limited
117.	IL&FS Securities Services Ltd.
118.	IL&FS Skills Development Limited
119.	IL&FS Tamil Nadu Power Company Limited
120.	IL&FS Technologies Limited
121.	IL&FS Technologies Philippines Inc.
122.	IL&FS Township & Urban Assets Limited
123.	IL&FS Transportation Networks Limited
124.	IL&FS Urban Infrastructure Managers Limited
125.	IL&FS Water Limited
126.	IL&FS Wind Energy Limited
127.	IL&FS Wind Power Services Limited
128.	IMICL Dighi Martime Ltd.
129.	India Tourist & Heritage Village Pvt. Ltd.
130.	Indraprastha Energy and Waste Management Company Limited



131.	Infrastructure Development Corporation of Assam Ltd
132.	Infrastructure Development Company of Nagaland Pvt. Ltd.
133.	Infrastructure Leasing & Financial Services Limited
134.	Integrated Trans Log Development Company Limited
135.	Intevia-Grusamar-Dair UTE Seguridad Vial Bizkaia
136.	Inteval Gestao Integral Rodoviaria, S.A.
137.	INTL International DMCC
138.	ISSL Settlement & Transaction Services Limited
139.	ITNL Africa Projects Limited
140.	ITNL IECCL JV
141.	ITNL Infrastructure Developer LLC
142.	ITNL International Pte Limited
143.	ITNL KMB JV
144.	ITNL Offshore Pte Ltd.
145.	ITNL Offshore Three Pte Ltd.
146.	ITNL Offshore Two Pte. Ltd
147.	ITNL Road Infrastructure Development Company Limited
148.	ITNL Road Investment Trust
149.	ITNL Toll Management Services Limited
150.	Jharkhand Accelerated Road Development Company Limited
151.	Jharkhand E-Governance Solutions & Services Limited
152.	Jharkhand Infrastructure Development Corporate Ltd.
153.	Jharkhand Infrastructure Implementation Company Ltd.
154.	Jharkhand Road Projects Implementation Company Limited
155.	Joghali Wind Energy Private Limited
156.	Jorabat Shillong Expressway Limited
157.	JV Elsamex-Ascon
158.	Kanak Resources Management Limited
159.	Karyavattom Sports Facilities Limited
160.	Kaze Energy Limited
161.	Khambhat Port Ltd.
162.	Khandke Wind Energy Private Limited
163.	Khed Sinnar Expressway Limited
164.	Kiratpur Ner Chowk Expressway Limited
165.	KSIIDC-IL&FS Project Development Company Limited
166.	Kukuza Project Development Company
167.	Lalpur Wind Energy Private Limited
168.	Land Registration Systems Inc.
169.	Livia India Limited
170.	Mahidad Wind Energy Private Limited
171.	Mangalore SEZ Ltd
172.	Mantenimiento y Conservacion de Vialidades S.A. de C.V.
173.	Maritime International Offshore Pte Ltd.
174.	Moradabad Bareilly Expressway Limited
175.	Mota Layja Gas Power Company Limited
176.	MP Border Checkpost Development Company Limited
177.	MP Toll Roads Limited



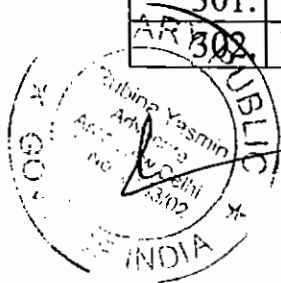
178.	Nana Layja Power Company Limited
179.	New Tirupur Area Development Corporation Ltd.
180.	Noida Toll Bridge Company Limited
181.	North Karnataka Expressway Limited
182.	Odhisha e-Governance Services Limited
183.	ONGC Tripura Power Company Limited
184.	Orissa Project Development Company Limited
185.	Pario Developers Private Limited
186.	Park Line LLC
187.	Patiala Bio Power Company Limited
188.	PDCOR Limited
189.	Porto Novo Maritime Ltd.
190.	PT Bangun Asia Persada
191.	PT Mantin Coal Mining
192.	Pune Sholapur Road Development Company Limited
193.	Ramagiri Renewable Energy Limited
194.	Ramky Elsamex Hyderabad Ring Road Ltd
195.	Ranchi Muri Road Development Limited
196.	Rapid MetroRail Gurgaon Limited
197.	Rapid MetroRail Gurgaon South Limited
198.	Ratedi Wind Power Private Limited
199.	RDF Power Projecs Limited
200.	Road Infrastructure Development Company of Rajasthan Limited.
201.	Rohtas Bio Energy Limited
202.	Sabarmati Capital One Limited
203.	Sabarmati Capital Two Limited
204.	Saffron Investment Trust
205.	Se7en Factor Corporation
206.	Sealand Ports Pvt Ltd
207.	Sealand Warehousing Pvt. Ltd.
208.	Senalizacion Viales e Imagen S.A.U.
209.	Shendra Green Energy Limited
210.	Sikar Bikaner Highway Limited
211.	Sipla Wind Energy Ltd.
212.	Skill Training Assessment Management Partners Limited
213.	Sociedad Concesionaria Autovia A-4 Madrid S.A.
214.	South Coast Infrastructure Development Company of Andhra Pradesh Limited
215.	Srinagar Sonamarg Tunnelway Limited
216.	Standard Chartered IL&FS Investment Management (Singapore) Pte Limited
217.	Surya Urja Company of Rajasthan Limited
218.	Swayam Swachatta Initiative Limited
219.	Syniverse Technologies India Private Limited
220.	Tadas Wind Energy Limited
221.	Tamil Nadu Water Investment Company Limited

222.	Thiruvananthapuram Road Development Company Limited
223.	Tierra Enviro Limited
224.	Unique Waste Processing Company Limited
225.	Urban Mass Transit Company Limited
226.	Urjankur Shree Tatyasaheb Kore Warana Power Company Limited. ²
227.	UTE Argentona Elsamex Rubai
228.	UTE Abastecimiento Metilla
229.	UTE Abedul Orihueia
230.	UTE Abedul Ponferrada
231.	UTE Abedul Villavidel
232.	UTE Abedul Zamora
233.	UTE Aena Almeria
234.	UTE Albartera
235.	UTE Almanzora
236.	UTE Alumbrado Tegueste
237.	UTE AP-7 Ondara 2
238.	UTE Arbrat Badalona
239.	UTE Arucas
240.	UTE Asistencia Camposol
241.	UTE Asistencia Molinar
242.	UTE Atenea-Paymacotas
243.	UTE Auditorias Fis Granada
244.	UTE Bialdeko
245.	UTE Bidegi
246.	UTE Bizcaya Bi
247.	UTE Burgos Sur
248.	UTE Camino Santiago
249.	UTE Ciesm Intevia Gike,
250.	UTE Ciesm-Intevia Dair-Itsak
251.	UTE Conservacion Almeria
252.	UTE Conservacion Caceres
253.	UTE Conservación Cádiz Sur (Martín Casillas)
254.	UTE Dair-Intevia
255.	UTE Elsamex – ITNL
256.	UTE Elsamex – Pulido
257.	UTE Elsgroup
258.	UTE Embalse de Flix
259.	UTE EPSILON VIAL
260.	UTE ES Mercadal
261.	UTE ESM Movilidad Ciesm
262.	UTE Etiopia Bure

² IL&FS Energy Development Corporation Limited (IEDCL) which holds 33.33% shareholding in one Urjankur Shree Tatyasaheb Kore Warana Power Limited (USTKWPL) has received sale consideration towards sale of its shareholding in USTKWPL. As of the date of the November Letter, USTKWPL was classified as "held for sale" in the balance sheet of IEDCL since the sale of IEDCL's shareholding in USTKWPL was pending approval.



263.	UTE Etiopia Nekemte
264.	UTE Etopia 35
265.	UTE Grusama Elsamex Atenea
266.	UTE Grusamar – Inserco Rambia Relamar
267.	UTE Grusamar Valmia,
268.	UTE Grusamar-Eyser
269.	UTE Huetor Vega
270.	UTE Inspeccion Autobuses Lineas Urbanas Murcia
271.	UTE Instalaciones del Cloro
272.	UTE Instalaciones Deportivas
273.	UTE Jaen Sur
274.	UTE LCA-Grusamar
275.	UTE Malaga Norte
276.	UTE Mar Menor
277.	UTE Montes Occidentales de Granada
278.	UTE Parking Estacion Intermodal
279.	UTE Parque Tentengorra
280.	UTE Piscirias Zomara II
281.	UTE Polideportivos Latina
282.	UTE Recloracion
283.	UTE Santiago AP-9
284.	UTE Seguridad Via Murcia II
285.	UTE Servicio Mantenimiento Las Palmas
286.	UTE Servicios Energeticos de Antequera
287.	UTE Servicios Energeticos las Palmas
288.	UTE Sevilla Este
289.	UTE SG 2/2008
290.	UTE SG-2/2011
291.	UTE Sistema Tarifario
292.	UTE STM Terres del L'Ebre
293.	UTE Tren Mallorca
294.	Uttarakhand Infrastructure Projects Company Limited
295.	Vansh Nimay Infraprojects Limited
296.	Vejas Power Projects Ltd.
297.	Vias Y Construcciones Viacon S.R.L
298.	Vizag Agriport Pvt. Ltd.
299.	Warora Chandrapur Ballarpur Toll Road Limited
300.	West Gujarat Expressway Limited
301.	Wind Urja India Private Limited
302.	Yala Construction Company Pvt. Ltd.



ANNEXURE - C
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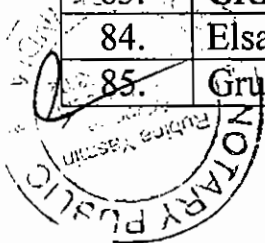
ANNEXURE C – LIST OF INDIAN IL&FS GROUP ENTITIES

S. No.	Name of the Indian IL&FS Group Entity
1.	IL&FS Financial Services Limited
2.	IL&FS Investment Managers Limited
3.	IL&FS Securities Services Limited
4.	IL&FS Transportation Networks Limited
5.	Chattisgarh Highway Development Company Limited
6.	IL&FS Airports Limited
7.	IL&FS Education & Technology Services Limited
8.	IL&FS Energy Development Company Limited
9.	IL&FS Environmental Infrastructure & Services Limited
10.	IL&FS Infrastructure Equity Fund
11.	IL&FS Investment Trust – I
12.	IL&FS Maritime Infrastructure Company Limited
13.	IL&FS Paradip Refinery Water Limited
14.	IL&FS Portfolio Management Services Limited
15.	IL&FS Township & Urban Assets Limited
16.	IL&FS Water Limited
17.	Jharkhand Accelerated Road Development Company Limited
18.	Khambhat Port Limited
19.	MP Toll Roads Limited
20.	Tamil Nadu Water Investment Company Limited
21.	IL&FS Technologies Limited
22.	Sealand Ports Private Limited
23.	Chhotagovindpur & Bagbera Drinking Water Supply Project Limited
24.	ISSL Settlement & Transaction Services Limited
25.	ISSL CPG BPO Private Limited
26.	IL&FS Applied Academy Development
27.	Bihar e-Governance Services & Technologies Limited
28.	Gujarat International Finance Tec-city Company Limited
29.	Haldia Integrated Development Agency Limited
30.	IL&FS Doc Project Development Fund
31.	IKG Associates
32.	Jharkhand e-Governance Solutions & Services Limited
33.	Odisha e-Governance Services Limited
34.	Road Infrastructure Development Company of Rajasthan Limited
35.	Dighi Port Limited
36.	Dighi Project Development Company Limited
37.	Mangalore SEZ Limited
38.	New Tirupur Area Development Corporation Limited
39.	IL&FS Engineering and Construction Company Limited
40.	IL&FS Capital Advisors Limited
41.	IFIN Realty Trust

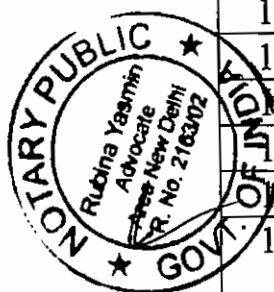


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42.	IL&FS Infrastructure Equity Fund - I
43.	IL&FS IIDC Fund
44.	IL&FS Investment Trust – IV
45.	IL&FS Broking Services Private Limited
46.	IL&FS ORIX Trust
47.	Syniverse Technologies (India) Private Limited
48.	IL&FS Asian Infrastructure Managers Limited
49.	IL&FS Urban Infrastructure Managers Limited
50.	IIML Asset Advisors Limited
51.	IL&FS Infra Asset Management Limited
52.	IL&FS AMC Trustee Limited
53.	Andhra Pradesh Urban Infrastructure Asset Management Limited
54.	IL&FS Milestone Realty Advisors Private Limited
55.	Badarpur Tollway Operations Management Limited
56.	Baleshwar Kharagppur Expressway Limited
57.	Charminar Robopark Limited
58.	Chenani Nashri Tunnelway Limited
59.	East Hyderabad Expressway Limited
60.	Futureage Infrastructure India Limited
61.	Hazaribagh Ranchi Expressway Limited
62.	IL&FS Rail Limited
63.	ITNL Road Infrastructure Development Company Limited
64.	ITNL Road Investment Trust
65.	Jharkhand Road Projects Implementation Company Limited
66.	Karyavattom Sports Facilities Limited
67.	Kiratpur Ner Chowk Expressway Limited
68.	Moradabad Bareilly Expressway Limited
69.	MP Border Checkpost Development Company Limited
70.	North Karnataka Expressway Limited
71.	Pune Sholapur Road Development Company Limited
72.	Rapid Metro Rail Gurgaon Limited
73.	Ranchi Muri Road Development Limited
74.	Sikar Bikaner Highway Limited
75.	Vansh Nimay Infraprojects Limited
76.	West Gujarat Expressway Limited
77.	Rapid Metro Rail Gurgaon South Limited
78.	Khed Sinnar Expressway Limited
79.	Barwa Adda Expressway Limited
80.	Jharkhand Infrastructure Implementation Company Limited
81.	Amravati Chikhli Expressway Limited
82.	Fagne Songadh Expressway Limited
83.	GRICL Rail Bridge Development Company Limited
84.	Elsamex India Private Limited
85.	Grusamar India Limited

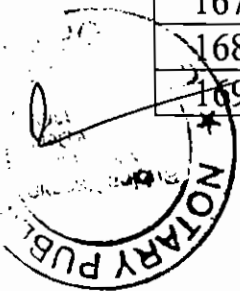


86.	Yala Construction Company Private Limited
87.	Elsamex Maintenance Services Limited
88.	Jorabat Shillong Expressway Limited
89.	Thiruvananthapuram Road Development Company Limited
90.	Warora Chandrapur Ballarpur Toll Road Limited
91.	ITNL Toll Management Services Limited
92.	Noida Toll Bridge Company Limited
93.	Srinagar Sonamarg Tunnelway Limited
94.	Pario Developers Private Limited
95.	Hubballi Dharwad Water Supply Project Limited
96.	IL&FS Cluster Development Initiative Limited
97.	IL&FS Skills Development Corporation Limited
98.	Skill Training Assessment Management Partners Limited
99.	Capacity Swap Linkages Limited
100.	Nana Layja Power Company Limited
101.	Vejas Power Projects Limited
102.	Mota Layja Gas Power Company Limited
103.	IL&FS Wind Energy Limited
104.	IL&FS Tamil Nadu Power Company Limited
105.	IL&FS Solar Power Limited
106.	Shendra Green Energy Limited
107.	Ramgiri Renewable Energy Limited
108.	Sipla Wind Energy Limited
109.	Patiala Bio Power Company Limited
110.	Rohtas Bio Energy Limited
111.	Cuddalore Solar Power Private Limited
112.	IL&FS Wind Power Services Limited
113.	Mahidad Wind Energy Private Limited
114.	Jogihali Wind Energy Private Limited
115.	Ratedi Wind Power Private Limited
116.	Lalpur Wind Energy Private Limited
117.	Bihar Power Infrastructure Company Private Limited
118.	Assam Power Project Development Company Limited
119.	Cross Border Power Transmission Limited
120.	ONGC Tripura Power Company Limited
121.	Saurya Urja Company of Rajasthan Limited
122.	Urjankur Shree Tatyasaheb Kore Warana Power Company Limited
123.	Kanak Resources Management Limited
124.	Unique Waste Processing Company Limited
125.	Tierra Enviro Limited
126.	RDF Power Projects Limited
127.	Dakshin Dilli Swachh Initiative Limited
128.	East Delhi Waste Processing Company Limited
129.	Swayam Swachhta Initiative Limited
130.	IMICL Dighi Maritime Limited



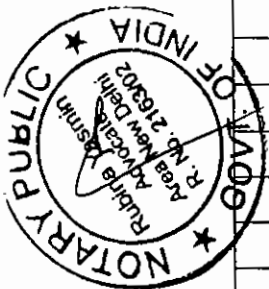
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131.	Porto Novo Maritime Limited
132.	India Tourist & Heritage Village Private Limited
133.	Gujarat Integrated Maritime Complex Private Limited
134.	Avash Logistic Park Private Limited
135.	Sealand Warehousing Private Limited
136.	Vizag Agriport Private Limited
137.	Sabarmati Capital One Limited
138.	Sabarmati Capital Two Limited
139.	Hill County Properties Limited
140.	Wind Urja India Private Limited
141.	Kaze Energy Limited
142.	Etesian Urja Limited
143.	Tadas Wind Energy Private Limited
144.	Khandke Wind Energy Private Limited
145.	Indraprastha Energy & Waste Management Company Limited
146.	Chennai Industrial Water Utility Company Limited
147.	Integrated Trans Log Development Company Limited
148.	Bengal Integrated Infrastructure Development Limited
149.	Bengal Urban Infrastructure Development Limited
150.	Damodar Valley Tourism Development Private Limited
151.	Gujarat Industrial Infrastructure Projects Limited
152.	Gujarat Tourism Opportunity Limited
153.	Infrastructure Development Company of Nagaland Private Limited
154.	Infrastructure Development Corporation of Assam Limited
155.	Jharkhand Infrastructure Development Corporation Limited
156.	KSIIDC-IL&FS Project Development Company Limited
157.	Orissa Project Development Company Limited
158.	South Coast Infrastructure Development Company of Andhra Pradesh Limited
159.	Uttarakhand Infrastructure Projects Company Limited
160.	PDCOR Limited
161.	Free Trade Warehousing Private Limited
162.	Canopy Housing & Infrastructure Limited
163.	Urban Mass Transit Company Limited
164.	Bhopal e-Governance Limited
165.	LIVIA India Limited
166.	Ramky Elsamex Hyderabad Ring Road Limited
167.	Infrastructure Leasing & Financial Services
168.	ITNL KMB JV / PLSC Kyimetrobud (KMB)
169.	ITNL IECCL JV / MP Road Development Corporation

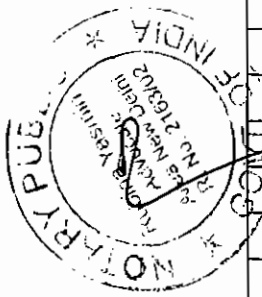


ANNEXURE D - LIST OF OVERSEAS IL&FS GROUP ENTITIES

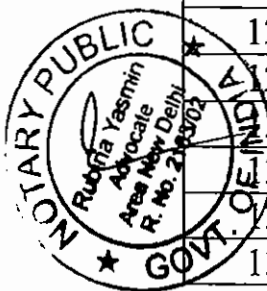
S. No.	Name of Overseas IL&FS Group Entity
1.	IL&FS Global Pte Limited
2.	Alcantarilla Fotovoltaica, S.L.
3.	Antenea Seguridad y Medio Ambiente S.A.U.
4.	Area De Servicio Coiros S.L.U.
5.	Area De Servicio Punta Umbria, S.L.U
6.	Beasolarta S. L.U.
7.	CIESM-INTEVIA S.A.U.
8.	Conservacion de Infraestructuras de Mexico S.A. DE C.V.
9.	Control 7, SAU
10.	Elsamex Colombia SAS
11.	Elsamex Internacional S.L.U.
12.	Elsamex Portugal S.A
13.	Elsamex S.A
14.	ESM Mantenimiento Integral de SA de CV
15.	Grusamar Engenharia & Consultoria Brasil Ltda
16.	Grusamar Ingenieria Consulting Colombia SAS
17.	Grusamar Ingenieria Y Consulting, SLU
18.	IIML Fund Managers (Singapore) PTE. Ltd.
19.	IILP USA LLC
20.	IIPL Laos Pte. Ltd.
21.	IL & FS Global Financial Services (HK) Ltd.
22.	IL & FS Global Financial Services (ME) Ltd.
23.	IL & FS Global Financial Services (UK) Limited
24.	IL & FS Global Financial Services Pte Ltd.
25.	IL&FS Africa Infrastructure Development Company
26.	IL&FS Investment Advisors LLC
27.	IL&FS Maritime International FZE
28.	IL&FS Maritime Offshore Pte Ltd
29.	IL&FS Offshore Natural Resources Pte Ltd.
30.	IL&FS Prime Terminals FZE
31.	IL&FS Technologies Philippines Inc.
32.	Inteval Gestao Integral Rodoviaria, S.A.
33.	ITNL Africa Projects Limited
34.	INTL International DMCC
35.	ITNL Infrastructure Developer LLC
36.	ITNL International Pte Limited
37.	ITNL Offshore Pte Ltd.
38.	ITNL Offshore Two Pte. Ltd
39.	ITNL Offshore Three Pte Ltd.
40.	Land Registration Systems Inc.
41.	Mantenimiento y Conservacion de Vialidades S.A. de C.V.
42.	Maritime International Offshore Pte Ltd.
43.	Park Line LLC
44.	Elsamex Vietnam Joint Stock Company



45.	PT Bangun Asia Persada
46.	PT Mantin Coal Mining
47.	Saffron Investment Trust
48.	Se7en Factor Corporation
49.	Senalizacion Viales e Imagen S.A.U.
50.	Chongqing YuHe Expressway Company Limited
51.	Consortio de Obras Civiles, Conciviles SRL
52.	Geotecnia y Control de Qualitat SA
53.	Kukuza Project Development Company
54.	Standard Chartered IL&FS Investment Management (Singapore) Pte Limited
55.	Vias Y Construcciones Viacon S.R.L
56.	UTE Embalse de Flix
57.	Cons. Jose Saldis
58.	UTE Dair-Intevia
59.	UTE Conservación Cádiz Sur (Martín Casillas)
60.	UTE Argentona Elsamex Rubai
61.	UTE Elsamex – ITNL
62.	UTE SG 2/2008
63.	Grusamar Progescan UTE Areas De Servicio
64.	UTE Arucas
65.	Intevia-Grusamar-Dair UTE Seguridad Vial Bizkaia
66.	UTE Abedul Orihueia
67.	UTE Abedul Ponferrada
68.	UTE Abedul Villavidel
69.	UTE Abedul Zamora
70.	UTE Almanzora
71.	UTE Asistencia Molinar
72.	UTE Atenea-Paymacotas
73.	UTE Camino Santiago
74.	UTE Bizcaya Bi
75.	UTE Conservacion Almeria
76.	UTE Conservacion Caceres
77.	UTE Grusamar-Eyser
78.	UTE Grusamar – Inserco Rambia Relamar
79.	UTE Parking Estacion Intermodal
80.	UTE SG-2/2011
81.	UTE Tren Mallorca
82.	Consortio Elsamex-Grusamar Ecuador
83.	JV Elsamex-Ascon
84.	UTE Elsamex – Pulido
85.	UTE AP-7 Ondara 2
86.	UTE ESM Movilidad Ciesm
87.	UTE Etopia 35
88.	UTE Sistema Tarifario
89.	UTE Servicios Energeticos de Antequera
90.	UTE Burgos Sur



91.	UTE Alumbrado Tegueste
92.	UTE Servicios Energeticos las Palmas
93.	UTE Jaen Sur
94.	UTE Ciesm-Intevia Dair-Itsak
95.	UTE Elsgroup
96.	UTE Santiago AP-9
97.	UTE Inspeccion Autobuses Lineas Urbanas Murcia
98.	UTE Sevilla Este
99.	UTE Malaga Norte
100.	UTE Arbrat Badalona
101.	UTE Seguridad Via Murcia II
102.	UTE Polideportivos Latina
103.	UTE Instalaciones Deportivas
104.	UTE STM Terres del L'Ebre
105.	UTE Servicio Mantenimiento Las Palmas
106.	UTE Auditorias Fis Granada
107.	Con Interniño
108.	Cons. Carreteras del Sur
109.	UTE Etiopia Bure
110.	UTE Etiopia Nekemte
111.	UTE Bialdeko
112.	UTE LCA-Grusamar
113.	UTE Piscirias Zomara II
114.	UTE ES Mercadal
115.	UTE Instalaciones del Cloro
116.	UTE Parque Tentengorra
117.	UTE Mar Menor
118.	UTE Montes Occidentales de Granada
119.	UTE Recloracion
120.	UTE EPSILON VIAL
121.	UTE Grusamar Valmia,
122.	UTE Ciesm Intevia Gike,
123.	UTE Aena Almeria
124.	UTE Albartera
125.	UTE Abastecimiento Metilla
126.	UTE Bidegi
127.	UTE Asistencia Camposol
128.	UTE Hueter Vega
129.	UTE Grusama Elsamex Atenea
130.	CGI 8 SA
131.	Elsamex Road Technology Company Limited
132.	Elsamex Roads and Infrastructure WLL
133.	Sociedad Concesionaria Autovia A-4 Madrid S.A.

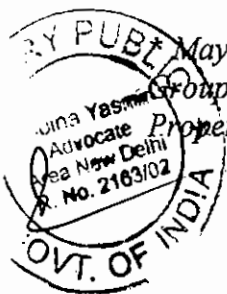


ANNEXURE E - LIST OF "GREEN" – INDIAN IL&FS GROUP ENTITIES

Sr. No.	Name of "Green" – Indian IL&FS Group Entity
1.	IL&FS Investment Managers Limited
2.	IL&FS Securities Services Limited
3.	IL&FS Paradip Refinery Water Limited
4.	Tamil Nadu Water Investment Company Limited [#]
5.	Chhotagovindpur & Bagbera Drinking Water Supply Project Limited
6.	ISSL Settlement & Transaction Services Limited
7.	IL&FS Asian Infrastructure Managers Limited
8.	IL&FS Urban Infrastructure Managers Limited
9.	IIML Asset Advisors Limited
10.	IL&FS Infra Asset Management Limited
11.	Andhra Pradesh Urban Infrastructure Asset Management Limited
12.	North Karnataka Expressway Limited
13.	Jharkhand Infrastructure Implementation Company Limited
14.	IL&FS Solar Power Limited
15.	Ratedi Wind Power Private Limited
16.	Lalpur Wind Energy Private Limited
17.	Maytas Logiparks (Isnapur) Private Limited*
18.	Wind Urja India Private Limited
19.	Kaze Energy Limited
20.	Etesian Urja Limited
21.	Tadas Wind Energy Private Limited
22.	Khandke Wind Energy Private Limited

[#] This entity has been classified as a "Green Company" based on representations made to the IL&FS management that the Government of Tamil Nadu, which is one of the shareholders of the company and the only financial creditor of the company shall provide suitable relaxations (in respect of its loan) to enable the company to meet its payment obligations.

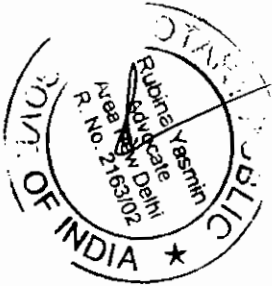
* Maytas Logiparks (Isnapur) Private Limited does not form part of the 301 IL&FS Group Entities which was filed with the NCLT, but is subsidiary of Hill County Properties Limited, which was listed as an indirect associate of IL&FS.



ANNEXURE F - LIST OF "AMBER" - INDIAN IL&FS GROUP ENTITIES

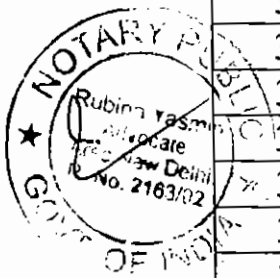
Sr. No.	Name of the "Amber"- IL&FS Group Entity
1.	Chenani Nashri Tunnelway Limited
2.	East Hyderabad Expressway Limited
3.	Hazaribagh Ranchi Expressway Limited
4.	ITNL Road Infrastructure Development Company Limited
5.	Jharkhand Road Projects Implementation Company Limited
6.	Moradabad Bareilly Expressway Limited
7.	West Gujarat Expressway Limited
8.	Jorabat Shillong Expressway Limited
9.	Thiruvananthapuram Road Development Company Limited
10.	IL&FS Tamil Nadu Power Company Limited

Note: For the purposes of determining Amber Entities, in addition to ability of making payments to senior, secured creditors of such companies as and when they fall due, the cashflow sufficiency to meet current operational payments (post 30 September 2018) has been considered.



ANNEXURE G - LIST OF "RED" - INDIAN IL&FS GROUP ENTITIES

S. No.	Name of the "Red" - IL&FS Group Entity
1.	Infrastructure Leasing & Financial Services Ltd.
2.	IL&FS Financial Services Limited
3.	IL&FS Transportation Networks Limited
4.	IL&FS Energy Development Company Limited
5.	IL&FS Environmental Infrastructure & Services Limited
6.	IL&FS Maritime Infrastructure Company Limited
7.	IL&FS Township & Urban Assets Limited
8.	Bihar e-Governance Services & Technologies Limited
9.	Road Infrastructure Development Company of Rajasthan Limited
10.	IL&FS Engineering and Construction Company Limited
11.	Baleswar Kharagppur Expressway Limited
12.	IL&FS Rail Limited
13.	Karyavattom Sports Facilities Limited
14.	Kiratpur Ner Chowk Expressway Limited
15.	MP Border Checkpost Development Company Limited
16.	Pune Sholapur Road Development Company Limited
17.	Rapid Metro Rail Gurgaon Limited
18.	Sikar Bikaner Highway Limited
19.	Rapid Metro Rail Gurgaon South Limited
20.	Khed Sinnar Expressway Limited
21.	Barwa Adda Expressway Limited
22.	Amravati Chikhli Expressway Limited
23.	Fagne Songadh Expressway Limited
24.	Elsamex Maintenance Services Limited
25.	ITNL Toll Management Services Limited
26.	Noida Toll Bridge Company Limited
27.	Srinagar Sonamarg Tunnelway Limited
28.	Skill Training Assessment Management Partners Limited
29.	IL&FS Wind Energy Limited
30.	Unique Waste Processing Company Limited
31.	RDF Power Projects Limited
32.	Dakshin Dilli Swachh Initiative Limited
33.	East Delhi Waste Processing Company Limited
34.	Sabarmati Capital One Limited
35.	Sabarmati Capital Two Limited
36.	Bhopal e-Governance Limited
37.	LIVIA India Limited
38.	ITNL KMB JV / PLSC Kyimetrobud (KMB)



Note: Where the relevant "Red" - Indian IL&FS Group Company does not have senior secured financial debt, the unsecured (operational and

financial) debt of that Indian IL&FS Group Company has been considered, which also cannot be fully paid as and when it falls due.



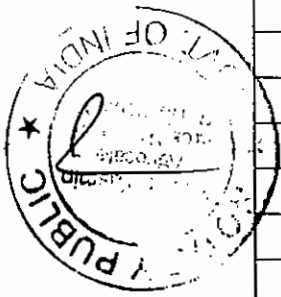
ANNEXURE - H 55

**ANNEXURE H - LIST OF 100 DOMESTIC GROUP ENTITIES
THAT ARE UNDER ASSESSMENT**

S. No.	Name of the IL&FS Group Entity
1.	Chattisgarh Highway Development Company Limited
2.	IL&FS Airports Limited
3.	IL&FS Education & Technology Services Limited
4.	IL&FS Infrastructure Equity Fund
5.	IL&FS Investment Trust – I
6.	IL&FS Portfolio Management Services Limited
7.	Jharkhand Accelerated Road Development Company Limited
8.	Khambhat Port Limited
9.	M P Toll Roads Limited
10.	IL&FS Technologies Limited
11.	Sealand Ports Private Limited
12.	ISSL CPG BPO Private Limited
13.	Gujarat International Finance Tec-city Company Limited
14.	Haldia Integrated Development Agency Limited
15.	IL&FS Doc Project Development Fund
16.	IKG Associates
17.	Jharkhand e-Governance Solutions & Services Limited
18.	Odisha e-Governance Services Limited
19.	Dighi Port Limited
20.	Dighi Project Development Company Limited
21.	Mangalore SEZ Limited
22.	New Tirupur Area Development Corporation Limited
23.	IL&FS Capital Advisors Limited
24.	IFIN Realty Trust
25.	IL&FS Infrastructure Equity Fund - I
26.	IL&FS IIDC Fund
27.	IL&FS Investment Trust – IV
28.	IL&FS Broking Services Private Limited
29.	IL&FS ORIX Trust
30.	Syniverse Technologies (India) Private Limited
31.	IL&FS AMC Trustee Limited
32.	IL&FS Milestone Realty Advisors Private Limited
33.	Badarpur Tollway Operations Management Limited
34.	Charminar Robopark Limited
35.	Futureage Infrastructure India Limited
36.	ITNL Road Investment Trust
37.	Ranchi Muri Road Development Limited
38.	Vansh Nimay Infraprojects Limited
39.	GRICL Rail Bridge Development Company Limited
40.	Elsamex India Private Limited
41.	Grusamar India Limited
42.	Yala Construction Company Private Limited



43.	Warora Chandrapur Ballarpur Toll Road Limited
44.	Pario Developers Private Limited
45.	Hubballi Dharwad Water Supply Project Limited
46.	IL&FS Cluster Development Initiative Limited
47.	IL&FS Skills Development Corporation Limited
48.	Capacity Swap Linkages Limited
49.	Nana Layja Power Company Limited
50.	Vejas Power Projects Limited
51.	Mota Layja Gas Power Company Limited
52.	Shendra Green Energy Limited
53.	Ramgiri Renewable Energy Limited
54.	Sipla Wind Energy Limited
55.	Patiala Bio Power Company Limited
56.	Rohtas Bio Energy Limited
57.	Cuddalore Solar Power Private Limited
58.	IL&FS Wind Power Services Limited
59.	Mahidad Wind Energy Private Limited
60.	Joghali Wind Energy Private Limited
61.	Bihar Power Infrastructure Company Private Limited
62.	Assam Power Project Development Company Limited
63.	Cross Border Power Transmission Limited
64.	ONGC Tripura Power Company Limited
65.	Saurya Urja Company of Rajasthan Limited
66.	Urjankur Shree Tatyasaheb Kore Warana Power Company Limited
67.	Kanak Resources Management Limited
68.	Tierra Enviro Limited
69.	Swayam Swachhta Initiative Limited
70.	IMICL Dighi Maritime Limited
71.	Porto Novo Maritime Limited
72.	India Tourist & Heritage Village Private Limited
73.	Gujarat Integrated Maritime Complex Private Limited
74.	Avash Logistic Park Private Limited
75.	Sealand Warehousing Private Limited
76.	Vizag Agriport Private Limited
77.	Hill County Properties Limited
78.	Indraprastha Energy & Waste Management Company Limited
79.	Chennai Industrial Water Utility Company Limited
80.	Integrated Trans Log Development Company Limited
81.	Bengal Integrated Infrastructure Development Limited
82.	Bengal Urban Infrastructure Development Limited
83.	Damodar Valley Tourism Development Private Limited
84.	Gujarat Industrial Infrastructure Projects Limited
85.	Gujarat Tourism Opportunity Limited
86.	Infrastructure Development Company of Nagaland Private Limited
87.	Infrastructure Development Corporation of Assam Limited



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88.	Jharkhand Infrastructure Development Corporation Limited
89.	KSIIDC-IL&FS Project Development Company Limited
90.	Orissa Project Development Company Limited
91.	South Coast Infrastructure Development Company of Andhra Pradesh Limited
92.	Uttarakhand Infrastructure Projects Company Limited
93.	PDCOR Limited
94.	Free Trade Warehousing Private Limited
95.	Canopy Housing & Infrastructure Limited
96.	Urban Mass Transit Company Limited
97.	Ramky Elsamex Hyderabad Ring Road Limited
98.	ITNL IECCL JV / MP Road Development Corporation
99.	IL&FS Water Limited
100.	IL&FS Applied Academy Development

