

APPENDICES

APPENDIX-I

(As referred to in Para No. 1.1.3)

List of government companies/government controlled other companies which came under/went out from the purview of Audit by CAG during 2016-17

Sl. No.	Name of the company
Government Companies came under purview of Audit by CAG	
1	AAI Cargo Logistics & Allied Services Company Limited
2	Andhra Pradesh Solar Power Corporation Limited
3	Baster Railway Private Limited
4	Bijawar Vidarbha Transmission Limited
5	Chhattisgarh Mining Ventures Limited
6	EPI Urban Infra Developers Limited
7	ERSS XXI Transmission Limited
8	Fatehgarh-Bhadia Transmission Limited
9	Ghatampur Transmission Limited
10	Goa Tamnar Transmission Projects Limited
11	Haridwar Natural Gas Pvt. Ltd
12	Himachal Renewables Limited
13	Hindustan Urvarak and Rasayan Ltd.
14	HLL Medipark
15	India Post Payment Bank Limited
16	Indraprastha Gas Ltd
17	Inland & Coastal Shipping Limited
18	Naini Aerospace Limited
19	National e-Governance Services Limited
20	National High Speed Rail Corporation Limited
21	NEDFi Trustee Limited
22	NEDFi Venture Capital Limited
23	NMDC-SAIL LIMITED
24	Renewable Power Corporation of Kerala Limited
25	Sagarmala Development Company Limited
26	Shongtong Karcham Wangtoo Transmission Limited
27	Talcher Fertilizer Limited
28	WR-NR Power Transmission Limited

Government controlled Other Companies came under purview of Audit by CAG	
1	BOB Global Services Limited
2	India Ports Global Private Limited
3	SBI Infra Management Solutions Private Limited
4	Vadhvan Port Project Limited

Government Companies that went out from the purview of Audit by CAG	
1	Irrigation and Water Resources Finance Corporation Limited

Government controlled Other Companies that went out from the purview of Audit by CAG	
1	PNB Housing Finance Limited
2	Rajasthan Consultancy Organization Limited

APPENDIX-II A
(As referred to in Para No. 1.1.3 and para 2.3.2)
Details of Accounts in arrears or company under liquidation
A. Government Companies and Corporations

Sl. No.	Name of the Sector/PSU	Year for which Accounts not received by 30 September 2017
UNLISTED GOVERNMENT COMPANIES		
CHEMICALS AND FERTILIZERS		
**1	Bengal Immunity Limited	Under liquidation
**2	Bihar Drugs and Organic Chemicals Limited	2014-15 to 2016-17
**3	IDPL Tamilnadu (Pvt) Limited	2010-11 to 2016-17
4	Indian Drugs and Pharmaceuticals Limited	2016-17
**5	Maharashtra Antibiotics and Pharmaceuticals Limited	Under liquidation
**6	Manipur State Drugs and Pharmaceuticals Limited	Defunct
**7	Orissa Drugs and Chemicals Limited	Under liquidation
8	Rajasthan Drugs and Pharmaceuticals Limited	2016-17
**9	Smith Stanistreet Pharmaceuticals Limited	Under liquidation
**10	The Southern Pesticides Corporation Limited	Under liquidation
CIVIL AVIATION		
**11	AAI Cargo Logistics & Allied Services Company Limited	First A/c not received
12	Air India Air Transport Services Limited	2016-17
13	Air India Engineering Services Company Limited	2016-17
14	Air India Limited	2016-17
15	Pawan Hans Limited	2016-17
COMMERCE AND INDUSTRY		
**16	Tea Trading Corporation of India Limited	Under liquidation
COMMUNICATIONS AND INFORMATION TECHNOLOGY		
17	Bharat Broadband Network Limited	2016-17
18	Bharat Sanchar Nigam Limited	2016-17
**19	Electronics Trade and Technology Development Corporation Limited	Under liquidation
20	Media Lab Asia	2016-17
DEVELOPMENT OF NORTH EASTERN REGION		
**21	North Eastern Regional Agricultural Marketing Corporation Limited	2014-15 to 2016-17
FINANCE		
**22	Industrial Investment Bank of India Limited	Under liquidation
HEALTH & FAMILY WELFARE		
23	Indian Medicines and Pharmaceuticals Corporation Ltd.	2016-17
HEAVY INDUSTRIES AND PUBLIC ENTERPRISES		
**24	Bharat Brakes and Valves Limited	Under liquidation
**25	Bharat Ophthalmic Glass Limited	Under liquidation
**26	Bharat Process and Mechanical Engineers Limited	Under liquidation
27	Bharat Pumps and Compressors Limited	2016-17
**28	Bharat Yantra Nigam Limited	Under liquidation
**29	Cycle Corporation of India Limited	Under liquidation
30	Hindustan Newsprint Limited	2016-17
31	Hindustan Paper Corporation Limited	2015-16;2016-17
32	Instrumentation Limited	2016-17
33	Jagdishpur Paper Mills Limited	2016-17
**34	Mandya National Paper Mills Limited	Under liquidation
**35	Mining and Allied Machinery Corporation Limited	Under liquidation
36	Nagaland Pulp & Paper Company Limited	2015-16;2016-17

APPENDIX-II A (Cont'd)

Sl. No.	Name of the Sector/PSU	Year for which Accounts not received by 30 September 2017
HEAVY INDUSTRIES AND PUBLIC ENTERPRISES		
**37	National Industrial Development Corporation Limited	Under liquidation
**38	Rehabilitation Industries Corporation Limited	Under liquidation
**39	Reyroll Burn Limited	Under liquidation
**40	Tannery and Footwear Corporation of India Limited	Under liquidation
**41	Triveni Structural Limited	2013-14 to 2016-17
42	Tungabhadra Steel Products Limited	2016-17
**43	Tyre Corporation of India Limited	2012-13 to 2016-17
**44	Weighbird (India) Limited	Under liquidation
NEW AND RENEWABLE ENERGY		
**45	Andhra Pradesh Solar Power Corporation Limited	First A/c not received
PETROLEUM & NATURAL GAS		
46	BPCL- KIAL Fuel Farm Private Limited	2016-17
POWER		
47	Baira Siul Sarna Transmission Limited	2016-17
**48	Bijawar Vidarbha Transmission Limited	First A/c not due
**49	ERSS XXI Transmission Limited	First A/c not due
**50	Goa Tamnar Transmission Projects Limited	First A/c not due
51	Nellore Transmission Limited	2016-17
**52	Shongtong Karcham Wangtoo Transmission Limited	First A/c not due
**53	WR-NR Power Transmission Limited	First A/c not due
RAILWAYS		
54	Burn Standard Company Limited	2016-17
ROAD TRANSPORT AND HIGHWAYS		
**55	Indian Road Construction Corporation Limited	Under liquidation
TEXTILES		
**56	Brushware Limited	Under liquidation
**57	Cawnpore Textiles Limited	Defunct
58	The British India Corporation Limited	2016-17
**59	The Elgin Mills Company Limited	Defunct
UNION TERRITORY ADMINISTRATION		
**60	Chandigarh Child and Woman Development Corporation Limited	2010-11 to 2016-17
61	Chandigarh Scheduled Caste Financial and Development Corporation Ltd	2015-16;2016-17
URBAN DEVELOPMENT		
62	Kolkata Metro Rail Corporation Limited	2016-17

**CPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation or first accounts were not received or were not due.

APPENDIX-II B
(As referred to in Para No.1.1.3)
Details of Accounts in arrears or company under liquidation/defunct
B. Government Controlled Other Companies

Sl. No	Name of the Sector/PSU	Year for which Accounts not received by 30 September 2017
**1	Accumeasures (Punjab) Limited	Under liquidation
**2	Allied International Products Limited	Defunct
**3	Becker Grey and Company (1930) Limited	Defunct
**4	Bihar Industrial and Technical Consultancy Organisation Limited	Defunct
**5	BOB Global Services Limited	First A/c not received
**6	Excellcier Plants Corporation Limited	Under liquidation
**7	Flavourit Spices Trading Limited	2012-13 to 2016-17
**8	Gangavati Sugars Limited	Under liquidation
**9	Gas and Power Investment Company Limited	2013-14 to 2016-17
**10	India Clearing and Depository Services	Under liquidation
**11	J&K Industrial and Technical Consultancy Organisation Limited	Defunct
**12	Millennium Information Systems Limited	Under liquidation
**13	Nalanda Ceramics and Industries Limited	Defunct
**14	North Eastern Industrial and Technical Consultancy Organisation Limited	2012-13 to 2016-17
15	NTPC-SCCL Global Ventures Private Limited	2015-16; 2016-17
**16	Orissa Industrial and Technical Consultancy Organisation Limited	Defunct
**17	Pazassi Rubbers (P) Limited	Under liquidation
18	PNB Insurance Broking Limited	2016-17
**19	Ponmudi Rubbers (P) Limited	2014-15 to- 2016-17
20	Rubber Park India (P) Limited	2016-17
21	Rubberwood India (P) Limited	2015-16; 2016-17
**22	Textile Processing Corporation of India Limited	Under liquidation
**23	Wagon India Limited	Under liquidation
24	West Bengal Consultancy Organisation Limited	2016-17

APPENDIX-III

(As referred to in Para No. 1.2.2.2)

List of government companies/government controlled other companies where total assets were lower than the long term loans outstanding during 2016-17

Sl. No.	Name of the company
1	Hindustan Photofilms (Manufacturing) Company Limited
2	The Fertilizer and Chemicals Travancore Limited
3	Hindustan Organic Chemicals Limited
4	FACT RCF Building Products Limited
5	Indian Drugs and Pharmaceuticals Limited
6	National Jute Manufacturers Corporation Limited
7	Assam Ashok Hotel Corporation Limited
8	Andaman Fisheries Limited
9	Andaman & Nicobar Islands Forest and Plantation Development Corporation Limited
10	Mahanadi Basin Power Limited
11	Sambhar Salts Limited
12	IRCON PB TOLLWAY LIMITED
13	Tungabhadra Steel Products Limited
14	Yule Electrical Limited
15	Yule Engineering Limited
16	Bharat Gold Mines Limited
17	Bharat Petro Resources JPDA LIMITED
18	The British India Corporation Limited
19	Birds Jute and Exports Limited
20	TCIL Bina Toll Road Limited
21	TCIL LTR Limited
22	National Bicycle Corporation of India Limited

APPENDIX-IV
(As referred to in Para No.1.3.2)
Shortfall in dividend declared by government companies

(₹ in crore)

Sl. No.	Name of the CPSE	Net worth	Profit After Tax	Dividend declared	5 % of Net worth	30% Profit after Tax	Minimum Dividend required to be declared	Shortfall
LISTED GOVERNMENT COMPANIES								
CHEMICALS AND FERTILIZERS								
1	Rashtriya Chemicals and Fertilizers Ltd	2925.02	179.26	60.69	146.25	53.78	146.25	85.56
HEAVY INDUSTRIES AND PUBLIC ENTERPRISES								
2	Andrew Yule and Company Limited	180.58	27.39	4.89	9.03	8.22	9.03	4.14
POWER								
3	NTPC Ltd	96231.23	9181.88	3941.34	4811.56	2754.56	4811.56	870.22
4	Power Finance Corporation Ltd	36470.21	2126.39	1320.04	1823.51	637.92	1823.51	503.47
5	Rural Electrification Corporation Ltd	33325.59	6245.76	1382.44	1666.28	1873.73	1873.73	491.29
UNLISTED GOVERNMENT COMPANIES								
AGRICULTURE								
6	Lakshadweep Development Corporation Limited	223.46	35.45	0	11.17	10.64	11.17	11.17
7	National Seeds Corporation Limited	611.53	51.8	11.46	30.58	15.54	30.58	19.12
ATOMIC ENERGY								
8	Electronics Corporation of India Limited	830.69	56.47	11.29	41.53	16.94	41.53	30.24
9	Indian Rare Earths Limited	679.85	50.75	0	33.99	15.23	33.99	33.99
10	Nuclear Power Corporation of India Limited	32674.31	2544.36	735.34	1633.72	763.31	1633.72	898.38
11	Uranium Corporation of India Limited	2167.35	126.18	38.39	108.37	37.85	108.37	69.98
CHEMICALS AND FERTILIZERS								
12	Karnataka Antibiotics and Pharmaceuticals Limited	158.14	30.33	2.43	7.91	9.10	9.10	6.67
FINANCE								
13	General Insurance Corporation of India	60590.08	3127.67	1002	3029.50	938.30	3029.50	2027.50
HEAVY INDUSTRIES AND PUBLIC ENTERPRISES								
14	Braithwaite Burn and Jessop Construction Company Limited	298.52	17.65	6.36	14.93	5.30	14.93	8.57
15	Bridge and Roof Company (India) Limited	323.09	16.37	4.91	16.15	4.91	16.15	11.24
HOUSING AND URBAN POVERTY ALLEVIATION								
16	Housing and Urban Development Corporation Limited	9167.25	841.81	100.01	458.36	252.54	458.36	358.35
SMALL SCALE INDUSTRIES								
17	National Small Industries Corporation Limited	829.11	106.4	31.26	41.46	31.92	41.46	10.20

APPENDIX-IV (Cont'd)
(As referred to in Para No. 1.3.2)
Shortfall in dividend declared by government companies

								(₹ in crore)
Sl. No.	Name of the CPSE	Net worth	Profit After Tax	Dividend declared	5 % of Net worth	30% Profit after Tax	Minimum Dividend required to be declared	Shortfall
<i>TEXTILES</i>								
18	Jute Corporation of India Limited	113.61	9.2	2.76	5.68	2.76	5.68	2.92
<i>UNION TERRITORY ADMINISTRATION</i>								
19	Omnibus Industrial Development Corporation of Daman, Diu & Dadra and Nagar Haveli Limited	118.74	14.73	0	5.94	4.42	5.94	5.94
<i>WATER RESOURCES</i>								
20	National Projects Construction Corporation Limited	145.96	28.84	1.04	7.30	8.65	8.65	7.61
TOTAL								5456.56

APPENDIX-V
(As referred to in Para No. 1.4.1)
List of CPSEs having the negative Net worth as on March 2017

Sl. No.	CPSE NAME	Net profit before dividend	Net worth	Paid up capital
1	Hindustan Cables Limited	234846.1	-91756.8	517492.6
2	Air India Charters Limited	29674.5	-99941.4	78000
3	Hindustan Antibiotics Limited	19186.35	-29643.4	7171.91
4	Hindustan Shipyard Limited	5377	-75051	30199
5	Hoogly Dock and Port Engineers Limited	4146.05	-11471	2860.64
6	Richardson and Cruddas (1972) Limited	1494.44	-28908.6	15661.05
7	National Jute Manufacturers Corporation Limited	475.33	-23262.6	5579.74
8	Bengal Chemicals and Pharmaceuticals Limited	451.39	-10210	7696.04
9	HMT Chinar Watches Limited	90.57	-58915.7	166.01
10	High Speed Rail Corridor Corporation Limited	13.02	-0.88	10.74
11	Orissa Integrated Power Limited	9.05	-7.53	5
12	The Industrial Credit Company Limited	0	-1.85	5
13	Yule Electrical Limited	-0.44	-5.59	5
14	NMDC Steel Limited	-0.6	-0.91	1
15	Powergrid Vemagiri Transmission System Limited	-0.61	-1938.26	5
16	Jharkhand Kolhan Steel Limited	-0.71	-0.26	1
17	HPCL Rajasthan Refinery Limited	-0.74	-197.47	5
18	Karnataka Vijaynagar Steel Limited	-0.75	-1.31	1
19	Jharkhand National Mineral Development Corporation Limited	-0.99	-3.85	1
20	SAIL-Bengal Alloy Castings Private Limited	-1.08	-1.68	2
21	Suuti Tech Options Limited	-2.99	-23.9	50.26
22	Chhattisgarh Mining Ventures Limited	-4.5	-3.5	1
23	Yule Engineering Limited	-4.92	-1.68	5
24	Jagdishpur Paper Mills Limited	-9.34	-268.21	5
25	Inland Coastal Shipping Limited	-9.48	-4.48	5
26	RITES Infrastructure Services Limited	-10.06	-57.85	5
27	HLL Medipark	-16.98	-6.97	10.01
28	Bharat Petro Resources JPDA LIMITED	-86.49	-6161.61	6000
29	Utkal Ashok Hotel Corporation Limited	-127.92	-1977.97	480
30	Assam Ashok Hotel Corporation Limited	-171	-949	100
31	National Investment and Infrastructure Trustee Funds	-174.3	-257.81	2
32	Ranchi Ashok Bihar Hotel Corporation Limited	-211.08	-484.02	489.96
33	National Investment and Infrastructure Fund Ltd	-253.3	-315.66	2
34	Andaman Fisheries Limited	-300.9	-2382.13	100
35	North Eastern Handicrafts and Handlooms Development Corporation Limited	-305.67	-299.76	850
36	HMT (Bearings) Limited	-365.98	-12235.5	3770.91

37	BHEL Electrical Machines Limited	-379.26	-222.72	1050
38	Birds Jute and Exports Limited	-485.16	-12245	39.48
39	Hindustan Fluorocarbons Limited	-488.56	-6855.38	1961.46
40	Rajasthan Drugs and Pharmaceuticals Limited	-598.79	-2465.36	498.61
41	IOC-CREDA Bio Fuels Limited	-627.24	-21.44	2491.35
42	Sambhar Salts Limited	-855.35	-3291.74	100
43	TCIL Bina Toll Road Limited	-1046.08	-1074.31	1957
44	Biecco Lawrie Limited	-1234.1	-6116.54	7476.32
45	Fresh and Healthy Enterprises Limited	-1366	-766	14567
46	Bharat Wagon and Engineering Company Limited	-1433.59	-1767.92	7584.87
47	National Bicycle Corporation of India Limited	-2144.43	-56564.6	565.46
48	Madras Fertilizers Limited	-2331	-55546	16214
49	FACT RCF Building Products Limited	-2911.71	-3798.4	7045.4
50	Tungabhadra Steel Products Limited	-3446.4	-46626.2	843.5
51	Hindustan Vegetable Oils Corporation Limited	-5374.04	-42895.7	771.16
52	Hotel Corporation of India Limited	-5427	-16653	13760
53	Andaman & Nicobar Islands Forest and Plantation Development Corporation Limited	-5756.55	-38227.8	359.18
54	NEPA Limited	-6861.92	-4941.51	58471.26
55	Bharat Pumps and Compressors Limited	-7590.53	-2525.05	5353.1
56	Heavy Engineering Corporation Limited	-8226.66	-33668.5	60607.89
57	Bharat Gold Mines Limited	-8994.95	-177721	5106.4
58	PEC Limited	-9210	-107991	6000
59	The British India Corporation Limited	-10255.5	-80981.8	3170.71
60	HMT Machine Tools Limited	-12759	-110493	27659.91
61	Indian Drugs and Pharmaceuticals Limited	-16117.9	-714942	11688.33
62	Instrumentation Limited	-17050	-45939.6	14605.49
63	The Fertilizer and Chemicals Travancore Limited	-18696.2	-149587	64707.2
64	HMT Watches Limited	-20356.3	-279459	649.01
65	Hindustan Organic Chemicals Limited	-25557.5	-95190.8	33726.96
66	Airline Allied Services Limited	-28272.2	-134360	40225
67	Air India Engineering Services Company Limited	-55862.1	-63462.5	16666.65
68	STCL Limited	-56277.3	-390448	150
69	Hindustan Photofilms (Manufacturing) Company Limited	-291716	-2033004	20686.5
70	Mahanagar Telephone Nigam Limited	-294108	-336672	63000
71	Air India Limited	-383678	-1680195	2442500

Note: Though 71 CPSEs have negative net worth as on March 2017, 11 CPSEs at Sr. No. 1 to 11 have earned profits during the year 2016-17.

APPENDIX-VI

(As referred to in Para 2.6)

Details of Companies where there were non-compliance with Accounting Standards as reported by the Statutory Auditors

Sl. No.	Name of the Company	Category	Accounting Standard/ IND AS
1.	Agriculture Insurance Company of India Limited	Unlisted	AS 1 - Disclosure of Accounting Policies AS 9 - Revenue Recognition
2.	Bharat Immunologicals and Biologicals Corporation limited	Listed	AS 29 - Provisions, Contingent Liabilities and Contingent Assets
3.	British India Corporation Limited	Unlisted	AS 1 - Disclosure of Accounting Policies AS 2 - Valuation of Inventories AS 21 - Consolidated Financial Statements AS 28 - Impairment of Assets
4.	Cement Corporation of India Limited	Unlisted	AS 28 - Impairment of Assets
5.	Eastern Investments Limited	Listed	AS-13 - Accounting for Investments
6.	Educational Consultants India Limited	Unlisted	AS 15 - Employee Benefits
7.	Hindustan Insecticides Limited	Unlisted	AS 2 - Valuation of Inventories
8.	Hindustan Steelworks Construction Limited	Unlisted	AS 12 - Accounting for Government Grants
9.	Indian Drugs and Pharmaceuticals Limited	Unlisted	AS 2 - Valuation of Inventories AS 10 - Accounting for Fixed Assets AS 13 - Accounting for Investments AS 15 - Employee Benefits AS 28 - Impairment of Assets
10.	Indian Medicines and Pharmaceuticals Corporation limited (2015-16)	Unlisted	AS 6 - Depreciation Accounting AS 12 - Accounting for Government Grants AS 22 - Accounting for Taxes on Income AS 28 - Impairment of Assets
11.	Lakshadweep Development Corporation Limited	Unlisted	AS 17 - Segment Reporting AS 22 - Accounting for Taxes on Income AS 28 - Impairment of Assets
12.	National Handicapped Finance and Development Corporation	Unlisted	AS 1 - Disclosure of Accounting Policies AS 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
13.	National Scheduled Castes Finance and Development Corporation	Unlisted	IND AS 18 - Revenue
14.	National Seeds Corporation limited	Unlisted	IND AS 17 - Leases IND AS 36 - Impairment of Assets
15.	National WAQF Development Corporation Limited	Unlisted	IND AS 19 - Employee Benefits IND AS 28 - Investments in Associates and Joint Ventures IND AS 32 - Financial Instruments
16.	Security Printing and Minting Corporation of India Limited	Unlisted	Ind AS 19 - Employee Benefits Ind AS 109 - Financial Instruments

APPENDIX-VII
(As referred to in Para 3.1.4)
Listed CPSEs covered for review of Corporate Governance

Sl. No.	Name of the CPSE
1	National Mineral Development Corporation Ltd
2	Kudremukh Iron Ore Company Ltd
3	Dredging Corporation of India Ltd
4	HMT Ltd
5	Mangalore Refinery and Petrochemicals Ltd
6	NLC India Ltd
7	Chennai Petroleum Corporation Ltd
8	The Fertilisers and Chemicals Travencore Ltd
9	Madras Fertilisers Ltd
10	Hindustan Photo Films (Manufacturing) Company Ltd
11	Bharat Electronics Ltd
12	BEML Ltd
13	Container Corporation of India Ltd
14	IRCON International Ltd
15	Indian Railway Finance Corporation
16	Mahanagar Telephone Ltd
17	ITI Ltd
18	Indian Renewable Energy Development Agency
19	Bharat Immunological & Biologicals Corporation Ltd
20	Steel Authority of India Ltd
21	Coal India Ltd
22	oil India Ltd
23	National Aluminium Company Ltd
24	Hindustan Copper Ltd
25	Balmer Lawrie & Co Ltd
26	Andrew Yule & Co Ltd
27	Balmer Lawrie Investments Ltd
28	Shipping Corporation of India Ltd
29	Rashtriya Chemicals & Fertilisers Ltd
30	Hindustan Organic Chemicals Ltd
31	Oil & Natural Gas Corporation Ltd
32	Bharat Petroleum Corporation Ltd
33	Hindustan Petroleum Corporation Ltd
34	NBCC
35	MMTC Ltd
36	India Tourism Development Corporation Ltd
37	State Trading Corporation of India Ltd
38	National Highway Authority of India Ltd
39	Indian oil Corporation Ltd
40	GAIL (India) Ltd
41	Engineers India Ltd

42	National Fertilisers Ltd
43	Scooters India Ltd
44	IFCI Ltd
45	NTPC Ltd
46	Power Grid Corporation of India Ltd
47	Bharat Heavy Electricals Ltd
48	NHPC Ltd
49	Power Finance Corporation Ltd
50	Rural Electrification Corporation Ltd
51	SJVN Ltd
52	MOIL Ltd
53	Housing and Urban Development Corporation Ltd

APPENDIX-VIII
(As referred to in Para No. 4.3)
List of CPSEs covered for review of Corporate Social Responsibility

Sl. No.	Name of the CPSE	Category
1.	Steel Authority of India Limited	Maharatna
2.	Coal India Limited	Maharatna
3.	Oil & Natural Gas Corporation Limited	Maharatna
4.	Bharat Heavy Electricals Limited	Maharatna
5.	Indian Oil Corporation Limited	Maharatna
6.	NTPC Limited	Maharatna
7.	GAIL (India) Limited	Maharatna
8.	Hindustan Aeronautics Limited	Navratna
9.	Bharat Electronics Limited	Navratna
10.	Neyveli Lignite Corporation Limited	Navratna
11.	Rajasthan Electronics & Instruments Limited	Navratna
12.	Power Finance Corporation Limited	Navratna
13.	Power Grid Corporation of India Limited	Navratna
14.	Rural Electrification Corporation Limited	Navratna
15.	NMDC Limited	Navratna
16.	Rashtriya Ispat Nigam Limited	Navratna
17.	National Aluminium Company Limited	Navratna
18.	Shipping Corporation of India Limited	Navratna
19.	National Buildings Construction Corporation Limited	Navratna
20.	Oil India Limited	Navratna
21.	Hindustan Petroleum Corporation Limited	Navratna
22.	Bharat Petroleum Corporation Limited	Navratna
23.	Engineers India Limited	Navratna
24.	Container Corporation of India Limited	Navratna
25.	Bharat Dynamics Limited	Miniratna
26.	BEML Limited	Miniratna
27.	Garden Reach Shipbuilders & Engineers Ltd.	Miniratna
28.	Goa Shipyard Limited	Miniratna
29.	Mazagaon Dock Limited	Miniratna
30.	Mishra Dhatu Nigam Limited	Miniratna
31.	Chennai Petroleum Corporation Limited	Miniratna
32.	Cochin Shipyard Limited	Miniratna
33.	Kamarajar Port Limited	Miniratna
34.	Mangalore Refinery & Petrochemical Limited	Miniratna
35.	MECON Limited	Miniratna
36.	BalmerLawrie & Co. Limited	Miniratna
37.	Bridge & Roof Company (India) Limited	Miniratna
38.	Hindustan Copper Limited	Miniratna
39.	MSTC Limited	Miniratna
40.	North Eastern Electric Power Corporation Limited	Miniratna
41.	Numaligarh Refinery Limited	Miniratna
42.	Rashtriya Chemicals & Fertilizers Limited	Miniratna
43.	National Small Industries Corporation Ltd	Miniratna
44.	India Tourism Development Corporation Limited	Miniratna

45.	India Trade Promotion Organization	Miniratna
46.	MMTC Limited	Miniratna
47.	State Trading Corporation of India Limited	Miniratna
48.	PEC Limited	Miniratna
49.	Bharat Coking Coal Limited	Miniratna
50.	Central Coalfields Limited	Miniratna
51.	Mahanadi Coalfields Limited	Miniratna
52.	Northern Coalfields Limited	Miniratna
53.	South Eastern Coalfields Limited	Miniratna
54.	Western Coalfields Limited	Miniratna
55.	Projects & Development India Limited	Miniratna
56.	National Fertilizers Limited	Miniratna
57.	Security Printing and Minting Corporation of India Ltd.	Miniratna
58.	Housing & Urban Development Corporation Limited	Miniratna
59.	Manganese Ore (India) Limited	Miniratna
60.	NHPC Limited	Miniratna
61.	SJVN Limited	Miniratna
62.	THDC India Limited	Miniratna
63.	Antrix Corporation Limited	Miniratna
64.	Central Warehousing Corporation	Miniratna
65.	HLL Lifecare Limited	Miniratna
66.	Indian Rare Earths Limited	Miniratna
67.	Indian Renewable Energy Development Agency Ltd.	Miniratna
68.	National Seeds Corporation Limited	Miniratna
69.	WAPCOS Limited	Miniratna
70.	Telecommunications Consultants India Limited	Miniratna
71.	Indian Railway Catering & Tourism Corporation Ltd.	Miniratna
72.	IRCON International Limited	Miniratna
73.	Railtel Corporation of India Limited	Miniratna
74.	Rail Vikas Nigam Limited	Miniratna
75.	RITES Limited	Miniratna
76.	Dredging Corporation of India Limited	Miniratna
77.	KIOCL Limited	Miniratna

APPENDIX-IX
(Ref Para 4.5.1.1.)

List of CPSEs where delay in Constitution of CSR Committee was noticed

Sl. No.	Name of the CPSE	Date of formation of CSR Committee	Delay
1.	Shipping Corporation of India Limited	26-05-2016	25 months
2.	RITES Limited	03-06-2016	27 months
3.	Bharat Dynamics Limited	10-08-2016	28 months
4.	KIOCL Limited	16-08-2016	28 months
5.	MMTC Limited	19-08-2016	28 months
6.	Housing & Urban Development Corporation Limited	23-08-2016	28 months
7.	National Small Industries Corporation Ltd	19-09-2016	29 months
8.	Hindustan Copper Limited	22-10-2016	30 months
9.	NBCC Limited	18-11-2016	31 months
10.	Indian Railway Catering & Tourism Corporation Ltd	10-02-2017	34 months
11.	BLCL	13-02-2017	34 months
12.	Power Finance Corporation Limited	13-02-2017	34 months
13.	Kamarajar Port Limited	10-03-2017	35 months
14.	WAPCOS Limited	27-03-2017	35 months
15.	MSTC Limited	01-07-2017	39 months

APPENDIX-X
(Ref Para 4.5.2.)

List of CPSEs where allocation of CSR funds was less than the prescribed 2 percent of the average net profit

(₹ in lakh)

Sr. No.	Name of the CPSE	Average Net profit of previous three years	2 per cent of Average Net profit of previous three financial years	Funds allocated	Shortfall in allocation
1.	Power Grid Corporation of India Ltd.	677845.27	13556.90	12941.31	615.59
2.	NTPC Limited	1139268.00	22785.36	22785.00	0.36
3.	NHPC Limited	221174.00	4423.48	4423.00	0.48
4.	Rural Electrification Corporation Limited	732860.00	14657.20	14657.00	0.20
5.	Housing & Urban Development Corporation Limited	111818.00	2236.36	2236.00	0.36
6.	NMDCLimited	801160.00	16023.20	16022.00	1.20
7.	Central Warehousing Corporation	26730.00	534.60	534.00	0.60
8.	Shipping Corporation of India Limited	15951.00	319.02	319.00	0.02
9.	RVNL	26506.00	530.12	530.00	0.12
10.	Engineers India Limited	51504.05	1030.08	558.29	471.79
11.	Rajasthan Electronics & Instruments Limited	1954.00	39.08	39.00	0.08
12.	Hindustan Aeronautics Limited	334622.00	6692.44	6692.00	0.44
13.	North Eastern Electric Power Corporation Limited	38458.00	769.16	733.00	36.16

APPENDIX-XI
(Ref Para 4.5.2.1)

List of CPSEs where shortfall of actual CSR expenditure vis-à-vis prescribed amount was observed

Sr. No.	Name of the CPSE	Prescribed amount (₹ in lakh)	Actual spent from prescribed (₹ in lakh)	Shortfall (per cent)
1.	Kamarajar Port Limited	847.92	842.76	0.61
2.	Indian Oil Corporation Limited	21266.52	20955.6	1.46
3.	Oil & Natural Gas Corporation Limited	53566.92	52590	1.82
4.	Central Warehousing Corporation	534.60	511	4.41
5.	National Seeds Corporation Limited	123.18	108.89	11.60
6.	IRCON International Limited	679.82	589	13.36
7.	Numaligarh Refinery Limited	2399.85	2069.61	13.76
8.	NLCL	4345.56	3719	14.42
9.	India Trade Promotion Organization	368.74	292	20.81
10.	North Eastern Electric Power Corporation Limited	769.16	607.58	21.01
11.	Antrix Corporation Limited	626.40	493.77	21.17
12.	Bharat Heavy Electricals Limited	3748.42	2678.48	28.54
13.	Mazagaon Dock Shipbuilders Limited	1520	614.25	40.41
14.	Bharat Petroleum Corporation Limited	15914.18	9098.13	42.83
15.	Bharat Heavy Electricals Limited	39.08	21.41	45.21
16.	Central Coalfields Limited	5589.96	3029	45.81
17.	Power Finance Corporation Limited	16614.56	8545.27	48.57
18.	Shipping Corporation of India	319.02	157	50.79
19.	Rural Electrification Corporation Limited	14657.20	6980	52.38
20.	Bharat Coking Coal Limited	2684.66	1144.55	57.37
21.	Indian Renewable Energy Development Agency Ltd	750.74	294.45	60.78
22.	Bharat Electronic Limited	2971.91	1164.12	60.83
23.	South Eastern Coalfields Limited	12023.78	4250.36	64.65
24.	Engineers India Limited	1030.08	216.6	78.97
25.	Housing & Urban Development Corporation Limited	2236.36	139.55	93.76

ANNEXURE-XII
(Ref Para 4.5.2.3)
State wise CSR Expenditure list

Sr. No.	State Name	CSR Expenditure (₹ in crore)
1.	Pan India	696.56
2.	Andhra Pradesh	321.12
3.	Arunachal Pradesh	21.18
4.	Assam	183.5
5.	Bihar	60.35
6.	Chhattisgarh	191.8
7.	Goa	3.8
8.	Gujarat	197.17
9.	Haryana	18.46
10.	Himachal Pradesh	73.86
11.	Jammu and Kashmir	11.85
12.	Jharkhand	81.57
13.	Karnataka	90.08
14.	Kerala	34.53
15.	Madhya Pradesh	124.47
16.	Maharashtra	147.6
17.	Manipur	0.58
18.	Meghalaya	4.69
19.	Mizoram	0.29
20.	Nagaland	0.8
21.	Odisha	268.73
22.	Punjab	3.22
23.	Rajasthan	30.78
24.	Sikkim	2.34
25.	Tamil Nadu	79.01
26.	Telangana	45.56
27.	Tripura	8.09
28.	Uttarakhand	66.73
29.	Uttar Pradesh	224.13
30.	West Bengal	63.23
31.	Andaman and Nicobar Islands	0.43
32.	Chandigarh	39.15
33.	Dadar and Nagar Haveli	0.07
34.	Daman and Diu	0
35.	Delhi	103.69
36.	Lakshadweep	0
37.	Pondicherry	0.85

APPENDIX-XIII
(Ref Para 4.5.3.6.)

List of CPSEs which include salaries as administrative overheads

Sr No.	Name of the CPSE	Expenditure on salaries (₹ in lakhs)
1.	Bharat Heavy Electricals Limited	331.06
2.	THDC India Limited	10.87
3.	Power Grid Corporation of India Limited	509.88
4.	NTPCLimited	1028.36
5.	Power Finance Corporation Limited	209.53
6.	Rural Electrification Corporation Limited	289.8
7.	SJVN Limited	157.69
8.	Steel Authority of India Limited	35
9.	Cochin Shipyard Limited	13.97
10.	Kamarajar Port Limited	5.51
11.	HLL Lifecare	5.5
12.	Oil & Natural Gas Corporation Limited	2099
13.	RITES Limited	46
14.	Projects & Development India Limited	0.09
15.	Indian Oil Corporation Limited	988
16.	Central Coalfields Limited	10.02
17.	Northern Coalfields Limited	132.65
18.	Bharat Dynamics Limited	44.51
19.	Mazagaon Dock Shipbuilders Limited	38.69
20.	Mishra Dhatu Nigam Limited	0.48
21.	Bharat Electronic Limited	128.55
22.	Goa Shipyard Limited	10.2
23.	Hindustan Aeronautics Limited	182.25
24.	National Aluminium Company Limited	23.4
25.	Numaligarh Refinery Limited	6.69
26.	GAIL (India) Limited	352.00

APPENDIX-XIV

(Ref Para 5.5)

List of CPSEs and their MOU ratings for five years from 2011-12 to 2015-16

Sl. No	Names of CPSEs	Administrative Ministry	MOU rating				
			2011-12	2012-13	2013-14	2014-15	2015-16
1	Bharat Electronics Limited (BEL)	Defence	Very Good	Very Good	Excellent	Excellent	Excellent
2	Bharat Petroleum Corporation Limited (BPCL)	Petroleum and Natural Gas	Excellent	Excellent	Excellent	Excellent	Excellent
3	Container Corporation of India Limited (CONCOR)	Railway	Excellent	Excellent	Excellent	Excellent	Very Good
4	Engineers India Limited (EIL)	Petroleum and Natural Gas	Excellent	Very Good	Good	Very Good	Very Good
5	Hindustan Aeronautics Limited (HAL)	Defence	Excellent	Excellent	Excellent	Excellent	Excellent
6	Hindustan Petroleum Corporation Limited (HPCL)	Petroleum and Natural Gas	Excellent	Excellent	Excellent	Excellent	Excellent
7	Mahanagar Telephone Nigam Limited (MTNL)	Communications - Telecommunication Department	Fair	Good	Very Good	Good	Good
8	National Aluminium Company Limited (NALCO)	Mines	Very Good	Excellent	Very Good	Excellent	Excellent
9	NBCC (India) Limited (NBCC)	Urban Development	Excellent	Very Good	Excellent	Excellent	Excellent
10	NLC India Limited (NLC)	Coal	Excellent	Excellent	Excellent	Very Good	Very Good
11	NMDC Limited (NMDC)	Mines	Excellent	Excellent	Excellent	Very Good	Good
12	Oil India Limited (OIL)	Petroleum and Natural Gas	Excellent	Excellent	Excellent	Very Good	Good
13	Power Finance Corporation Limited (PFC)	Power	Excellent	Excellent	Excellent	Excellent	Excellent
14	Power Grid Corporation of India Limited (PGCIL)	Power	Excellent	Excellent	Excellent	Excellent	Excellent
15	Rural Electrification Corporation Limited (REC)	Power	Excellent	Excellent	Excellent	Excellent	Excellent
16	Rashtriya Ispat Nigam Limited (RINL)	Steel	Excellent	Excellent	Excellent	Good	Good
17	Shipping Corporation of India Limited (SCI)	Shipping	Good	Very Good	Very Good	Very Good	Very Good

APPENDIX-XV
(as referred in para 6.5)

**List of Maharatna, Navratna and Miniratna Companies having Joint Ventures as on
May 2017**

Sl. No.	Name of the CPSEs	Category	Administrative Ministry	
1	Steel Authority of India Limited	Maharatna	Ministry of Steel	
2	NTPC Limited		Ministry of Power	
3	GAIL (India) Limited		Ministry of Petroleum & Natural Gas	
4	Oil and Natural Gas Corporation Limited			
5	Indian Oil Corporation Limited			
6	Bharat Heavy Electricals Limited		Ministry of Heavy Industries	
7	Coal India Limited		Ministry of Coal	
8	Bharat Petroleum Corporation Limited	Navratna	Ministry of Petroleum & Natural Gas	
9	Hindustan Petroleum Corporation Limited			
10	Oil India Limited			
11	Engineers India Limited			
12	Neyveli Lignite Corporation Limited		Ministry of Coal	
13	Container Corporation of India Limited		Ministry of Railways	
14	Power Grid Corporation of India Limited		Ministry of Power	
15	Power Finance Corporation Limited			
16	Rural Electrification Corporation Limited			
17	The Shipping Corporation of India Limited		Ministry of Shipping	
18	Rashtriyalspat Nigam Limited		Ministry of Steel	
19	NMDC Limited		Ministry of Defence	
20	Hindustan Aeronautics Limited			
21	Bharat Electronics Limited			
22	Mahanagar Telephone Nigam Limited			
23	National Aluminium Company Limited		Ministry of Mines	
24	NBCC (India) Limited		Ministry of Urban Development	
25	ONGC Videsh Limited		Miniratna	Ministry of Petroleum & Natural Gas
26	Numaligarh Refinery Limited			
27	Mangalore Refinery and Petrochemicals Limited			
28	Chennai Petroleum Corporation Limited			
29	Balmer Lawrie and Co			
30	Security Printing and Minting Corporation of India Limited	Ministry of Finance		
31	National Fertilizers Limited	Ministry of Chemical and Fertilizers		
32	Rashtriya Chemicals and Fertilizers Limited			
33	India Trade Promotion Organisation	Ministry of Commerce & Industry		
34	MMTC Limited			
35	STC Limited			
36	NHPC Limited	Ministry of Power		
37	SJVN Limited	Ministry of Housing and Urban Poverty Alleviation		
38	Housing and Urban Development Corporation Limited			
39	Manganese Ore (India) Limited	Ministry of Steel		

40	Central Railside Warehouse Company Limited		Ministry of Consumer Affairs, Food and Public Distribution
41	HLL Lifecare Limited		Ministry of Health and Family Welfare
42	Indian Renewable Energy Development Agency Limited		Ministry of New and Renewable Energy
43	North Eastern Electric Power Corporation Limited		Ministry of Power
44	Mahanadi Coalfields Limited		Ministry of Coal
45	MECON Limited		Ministry of Steel
46	BEML Limited		Ministry of Defence
47	Mazagaon Dock Ship builders Limited		
48	Telecommunications Consultants India Limited		Ministry of Communications
49	IRCON International Limited		Ministry of Railways
50	Rail Vikas Nigam Limited		
51	RITES Limited		
52	Airports Authority of India*		Ministry of Civil Aviation

* Not covered in the Chapter due to non-receipt of information.

APPENDIX-XVI
(as referred in Para 6.6)
List of JVs formed by 51 CPSEs

**A. Investment of PSUs in Joint Ventures Companies Incorporated outside India as
on 31-3-2017**

Sl. No.	Name of the PSU	No. of JV company	Investment of the PSU in the share capital of JV (₹ in crore)
1	Balmer Lawrie and Co	1	8.91
2	Bharat Petroleum Corporation Limited	1	2630.94
3	Container Corporation of India Limited	1	0.50
4	Engineers India Limited	1	0
5	GAIL (India) Limited	6	220.12
6	Indian Oil Corporation Limited	1	0.05
7	Mahanagar Telephone Nigam Limited	1	35.85
8	MECON	1	0.08
9	NBCC (India) Limited	1	0.03
10	NMDC Limited	1	0
11	NTPC Limited	2	149.42
12	Oil India Limited	2	6787.09
13	Power Grid Corporation of India Limited	1	4.88
14	Telecommunications Consultants India Limited	1	35.84
15	The Shipping Corporation of India Limited	5	73.59
16	SJVN Limited	1	70.66
17	ONGC Videsh Limited	11	22305.74
	Total	38	32323.70

B. Investment of PSUs in Joint Venture companies incorporated in India (Companies other than Government Companies and deemed Government Companies) as on 31-03-2017

Sl. No.	Name of the PSU	No. of J V company	Investment of the PSU in the share capital of JV (₹ in crore)
1	Balmer Lawrie & Co Limited	3	63.30
2	Bharat Electronics Limited	1	2.60
3	Bharat Heavy Electricals Limited	2	4.38
4	Bharat Petroleum Corporation Limited	8	1320.72
5	Central Railside Warehouse Company Limited (CRWCL)	1	2.14
6	Chennai Petroleum Corporation Limited	2	11.86
7	Coal India Limited	4	5.79
8	Container Corporation of India Limited	8	194.18
9	Engineers India Limited	1	0.12
10	GAIL (India) Ltd.	12	2246.21
11	Hindustan Aeronautics Limited	13	225.78
12	Hindustan Petroleum Corporation Limited	4	4007.29
13	HLL Lifecare Limited	1	9.50
14	Housing and Urban Development Corporation Limited (HUDCO)	3	2.14
15	Indian Oil Corporation Limited	14	1307.49
16	IRCON International Limited	6	281.10
17	Indian Renewable Energy Development Agency Limited	1	0.12
18	Mahanagar Telephone Nigam Limited	1	2.28
19	Mangalore Refinery and Petrochemicals Limited	1	15.00
20	Mazagaon Dock Ship builders Limited	1	0.10
21	National Aluminium Company Limited	1	24.80
22	North Eastern Electric Power Corporation Limited	2	109.93
23	NTPC Limited	3	4.00
24	Oil and Natural Gas Corporation Limited	3	111.78
25	Power Finance Corporation Limited (PFC)	1	2.19
26	Power Grid Corporation Limited	5	411.97

Sl. No.	Name of the PSU	No. of J V company	Investment of the PSU in the share capital of JV (₹ in crore)
27	STC Limited	1	0.10
28	Steel Authority of India Limited	12	79.15
29	Telecommunications Consultants India Limited	2	107.03
30	Rail Vikas Nigam Limited	1	20.46
31	MMTC Limited	5	54.30
	Total	123	10627.81

C. Investment of PSUs in Incorporated Joint Venture/Associates (Govt. companies and deemed Govt. companies) in India as on 31-03-2017

Sl. No.	Name of the PSU	No. of J V company	Investment of the PSU in the share capital of JV (₹ in crore)
1	BEML Limited	1	5.42
2	Bharat Heavy Electricals Limited	4	661.82
3	Bharat Petroleum Corporation Limited	11	591.37
4	Container Corporation of India Limited	1	156.00
5	Engineers India Limited	1	153.44
6	Hindustan Petroleum Corporation Limited	11	900.60
7	India Trade Promotion Organisation	1	2.00
8	Indian Oil Corporation Limited	9	302.61
9	Mahanadi Coalfields Limited	4	116.66
10	Manganese Ore (India) Limited	2	0.20
11	National Aluminium Company Limited	2	17.30
12	National Fertilizers Limited	2	153.62
13	NBCC (India) Limited	1	2.00
14	NHPC Limited	5	1580.9
15	NLC India Limited	1	12.77
16	NMDC Limited	9	489.10
17	NTPC Limited	21	9494.17
18	Numaligarh Refinery Limited	2	185.26
19	Oil and Natural Gas Corporation Limited	4	1764.92
20	Oil India Limited	1	38.46
21	Power Finance Corporation Limited	1	146.50

Sl. No.	Name of the PSU	No. of J V company	Investment of the PSU in the share capital of JV (₹ in crore)
22	Power Grid Corporation of India Limited	7	330.58
23	Rashtriya Ispat Nigam Limited	2	3.50
24	Rashtriya Chemicals & Fertilizers	3	33.07
25	Rural Electrification Corporation Limited	1	146.5
26	Security Printing and Minting Corporation of India Limited	1	400.00
27	SJVN Limited	2	12.62
28	Steel Authority of India Limited	11	1252.00
29	Telecommunications Consultants India Limited	1	0.36
30	The Shipping Corporation of India Limited	1	0.10
31	RITES	2	24.13
32	Rail Vikas Nigam Limited	5	604.69
33	MMTC Limited	1	379.69
	Total	131	19962.36

D. Investment of PSUs in unincorporated Joint Ventures in India as on 31-03-2017

Sl. No.	Name of the PSU	No. of J V company	Investment of the PSU in the share capital of JV (₹ in crore)
1	Bharat Petroleum Corporation Limited	7	285.48
2	GAIL (India) Limited	9	1042.76
3	Indian Oil Corporation Limited	11	1374.08
4	IRCON International Limited	3	0
5	NBCC (India) Limited	3	13.98
6	Oil and Natural Gas Corporation Limited	35	48.05
7	Oil India Limited	13	2786.23
	Total	81	5550.58

E. Investment of PSUs in unincorporated Joint Ventures outside India as on 31-03-2017

Sl. No.	Name of the PSU	No. of J V company	Investment of the PSU in the share capital of JV (₹ in crore)
1	Bharat Petroleum Corporation Limited	4	1524.52
2	GAIL (India) Limited	2	1366.31
3	Indian Oil Corporation Limited	7	1030.30
4	IRCON International Limited	1	0
5	Oil India Limited	7	701.71
6	ONGC Videsh Limited	25	99659.71
	Total	46	104282.55

F. Investment of CPSEs in any form other than share capital like Advances, Loan Granted, Guarantees issued etc. as on 31.03.2017

Sl. No.	Name of the CPSE	No. of J V company	Amount of Investment by CPSE *(₹ in crore)
1	Bharat Petroleum Corporation Limited	1	5357
2	Container Corporation of India Limited	10	0
3	Engineers India Limited	2	55.54
4	GAIL (India) Limited	1	114.24
5	Hindustan Petroleum Corporation Limited	7	26419.2
6	Housing and Urban Development Corporation Limited	1	9.42
7	India Trade Promotion Organisation	0	0
8	Indian Oil Corporation Limited	21	23530.9
9	IRCON International Limited	6	165.89
10	Mahanadi Coalfields Limited	4	19.39
11	Manganese Ore (India) Limited	1	4
12	NHPC Limited	5	200.08
13	NLC India Limited	0	0
14	NMDC Limited	4	40.34
15	NTPC Limited	5	8776.73
16	Numaligarh Refinery Limited	1	72.71
17	Oil and Natural Gas Corporation Limited	1	7488.95
18	Oil India Limited	4	819.5
19	Power Grid Corporation of India Limited	1	0
20	Rashtriya Ispat Nigam Limited	2	1.21
21	Rashtriya Chemicals & Fertilizers Limited	2	39.96
22	SJVN Limited	3	0
23	Steel Authority of India Limited	2	18.40
24	The Shipping Corporation of India Limited	4	178.79
25	RITES	2	31.13
26	Rail Vikas Nigam Limited	6	625.15
27	MMTC Limited	1	0.01
	Total	97	73968.54

* Includes details of financial transactions done by CPSEs in any other form other than share capital

APPENDIX-XVII
(as referred in para 6.7.1)
Method of Selection of JV Partner

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
1	Steel Authority of India Ltd.	23	1. International Coal Ventures Pvt. Ltd.	1. Bhilai Jaypee Cement Limited		1. Bokaro Power Supply Company Pvt Limited	
			2. SAIL-SCL Kerala Ltd.	2. SAIL-Bansal Service Centre Limited		2. NTPC-SAIL Power Company Pvt. Limited	
			3. Bastar Railway Private Limited	3. Prime Gold-SAIL JVC Ltd.		3. SAIL RITES Bengal Wagon Industry Pvt. Ltd.	
				4. VSL-SAIL JVC LIMITED		4. SAIL-MOIL Ferro Alloy Pvt. Ltd.	
				5. SAL-SAIL JVC Ltd.		5. SAIL Bengal Alloy Castings Pvt. Ltd.	
				6. TMT SAL SAIL JVC Ltd.		6. SAIL-SCI Shipping Private Limited	
				7. ABHINAV SAIL JVC LTD.		7. NMDC SAIL LIMITED	
						8. MJunction Services Limited	
						9. S&T Mining Company Private Limited	
						10. SAIL-KOBE Iron India Pvt. Ltd.	
						11. North Bengal Dolomite Limited	
						12. Romelt SAIL (India) Limited	

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
						13. UEC SAIL Information Technology Limited	
2	NTPC Limited	26	1. Anushakti Vidyut Nigam Limited	1. NTPC GE POWER SERVICES PVT LTD		1. Aravali Power Company Private Limited	
			2. International Coal Ventures Private Limited	2. PAN ASIAN RENEWABLES PVT LTD		2. BF-NTPC ENRGY SYSTEMS LTD	
			3. Energy Efficiency Services Limited			3. National Power Exchange Limited	
			4. CIL NTPC URJA PVT LTD			4. NTPC SAIL POWER CO PVT LTD	
			5. MEJA URJA NIGAM PVT LTD			5. Utility Powertech Limited	
			6. Bangladesh India Friendship Power Company Private Limited				
			7. National High Power Test Laboratory Private Limited				
			8. NTPC BHEL POWER PROJECTS PVT LTD				
			9. NTPC SCCL GLOBAL VENTURES				
			10. NTPC-Tamilnadu Energy Company Limited				
			11. Power Trading Corporation Limited				
			12. Ratnagiri Gas and Power Private Limited				

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
			13. Transformers and Electricals Kerala Limited				
			14. Trincomalee Power Company Limited				
			15. Hindustan Urvarak&Rasayan Limited				
			16. Nabhinagar Power Generating Company Pvt. Limited				
			17. Bhartiya Rail Bijlee Company Limited				
			18. Kanti Bijle Utpadan Niagam Limited				
			19. Patratu Vidyut Utpadan Nigam Limited				
3	GAIL (India) Limited	18	TAPI Pipeline Co Ltd		1. Aavantika Gas Limited		1. China Gas Holdings Limited
			2. Petronet LNG Ltd		2. Bhagya nagar Gas Limited		2. Fayum Gas Company
			3. GAIL China Gas Global Energy Holdings Pvt Ltd		3. Indrap-rastha Gas Limited		3. National Gas Company
			4. South East Asia Gas Pipeline Co Ltd		4. Mahanagar Gas Limited		4. ONGC Petro additions Ltd
					5. Mahara-shtra Natural Gas Limited		5. Gujarat State Energy Generation Ltd

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
					6. Central UP Gas Limited		6. Tripura Natural Gas Company Ltd.
					7. Green Gas Limited		
					8. Ratnagiri Gas and Power Private Limited		
4	Indian Oil Corporation Limited	24	1. Petronet LNG Limited		1. Green gas Limited	1. Indian Oil – CREDA Bio-fuels Limited	
			2. IOT Infrastructure & Energy Services Limited		2. Delhi Aviation Fuel Facility Private Limited		
			3. Indian Oil Petronas Private Limited		3. Mumbai Aviation Fuel Facility Private Limited		
			4. Lubrizol India Private Limited		4. Indian Oil Sky tanking Private Limited		
			5. Avi-Oil India Private India		5. Indian Synthetic Rubber Private limited		
			6. Petronet India Limited		6. Indian Oil Adani Gas Private Limited		
			7. Petronet VK Limited		7. GSPL India Transco Limited		
			8. Indian Oil Panipat Power Consortium Limited		8. GSPL India Gasnet Limited		

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
					9. NPCIL – Indian Oil Nuclear Energy Corporation Limited		
					10. Hindustan Urvarak and Rasayan Limited		
					11. Kochi Selam Pipelines Private Limited		
					12. Indian Oil LNG Private Limited		
					13. Suntera Nigeria 205 Limited		
					14. Indian Oil RuchiBio Fuels LLP		
					15. Petronet CI Limited		
5	Coal India Limited	4	1. CIL NTPC Urja Private Limited				
			2. Talcher Fertilizers Limited				
			3. Hindustan Urvarak & Rasayan Limited				
			4. International Coal Venture Pvt. Ltd.				
6	NLC India Limited	1	1. MNH Shakthi Limited				
7	Container Corporation of India	10	1. Angul sukinda Railways Ltd.	1. Himalayan Terminal Pvt ltd.	1. Star track terminals pvt. Ltd.		

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
					2. Albatross inland port pvt. Ltd.		
					3. Gateway terminals India Pvt. Ltd.		
					4. CMA-CGM logistic park (Dadri) pvt. Ltd.		
					5. India Gateway terminal pvt. Ltd.		
					6. TCI – CONCOR Multimodal solution Pvt. Ltd.		
					7. Container Gateway LTD.		
					8. Allcargo logistics park pvt. Ltd.		
8	OIL INDIA LIMITED	3			1. Beas Rovuma Energy Mozambique Ltd.		1. DNP Limited
					2. Suntera Nigeria 205 Ltd.		
9	Power Finance Corporation Limited (PFC)	2	1. Energy efficiency Services Limited			National Power Exchange Limited	
10	Rural Electrification Corporation Limited	1	1. Energy efficiency Services Limited				

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
11	Engineers India Ltd	3	1. Ramagundam Fertilizers And Chemicals Limited		1. TEIL PROJECTS LTD		
			2. JABAL EILLOT CO LTD				
12	Rashtriyalsp at Nigam Limited	2				1. RINMOLI FERRO ALLOYS Pvt. LTD.	
						2. RINL POWER GRID TLT Pvt. LTD.	
13	Hindustan Aeronau-tics Limited	13	1 Indo Russian Aviation Ltd.		1. Infotech HAL Limited	1. BAeHAL Software Ltd.	
			2. Multirole Transport Aircraft Limited		2. HATSOFF Helicopter Training private limited	2. Snecma HAL Aerospace Pvt. Ltd.	
			3. M/s. Aerospace & Aviation Sector Skill Council		3. TATA HAL Technologies Limited	3. Samtel HAL Display Systems Ltd.	
						4. HAL Edgewood Technologies Pvt. Ltd.	
						5. HALBIT Avionics Private Limited	
						6. International Aerospace Manufacturing Private Limited	
						7. Helicopter Engines MRO Private Limited	
14	Bharat Electronics Limited	1	1. GE-BE Pvt. Ltd.				
15	Mahanagar Telephone Nigam Limited	2	1. United Telecom Limited			1. MTNL STPI IT Service Ltd.	

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
16	National Aluminum Company Limited	3				1. Angul Aluminium park Pvt. Ltd. (AAPPL)	
						2.GACL NALCO Alkalies & Chemicals Pvt. Ltd. (GNAL)	
						3.NPCIL NALCO Power Company Ltd. (NNPCL)	
17	NBCC (India) Limited	2	1. Real Estate Development and Construction Corporation of Rajasthan Limited				
			2. Jamal NBCC International Limited (PTY)				
18	Security Printing and Minting Corporation of India Limited	1	1. Bank Note Paper Mill India Pvt. Ltd.				
19	National Fertilizers Limited	2	1. RAMAGUNDAM FERTILIZERS AND CHEMICALS LIMITED				
			2.Urvark Videsh Ltd.				
20	State Trading Corporation Limited	1				1. NSS Satpura Agro Development Co. Ltd.	
21	NHPC Limited	5	1. Narmada Hydroelectric Development Corporation Limited (NHDCL)				
			2. National High Power Test Laboratory Limited (NHPTL)				

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
			3. Loktak Downstream Hydroelectric Corporation Limited (LDHCL)				
			4. Chenab Valley Power Projects Private Limited (CVPPPL)				
			5. BUNDELKHAND Saur Urja Limited (BSUL)				
22	SJVN Limited	3	1. Cross Border Power Transmission Limited				
			2. Bengal Birbhum Coalfields Limited				
			3 Kholongchu Hydro Energy Limited				
23	Housing and Urban Development Corporation Limited (HUDCO)	3					1. Pragati Social Infrastructure Development Ltd. (PSIDL)
							2. Shristi Urban Infrastructure Development Ltd.
							3. Signa Infrastructure India Ltd.
24	Manganese Ore (India) Limited (MOIL)	2				1. RIN MOIL Ferro Alloys Pvt. Ltd.	

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
						2. SAIL and MOIL Ferro Alloys Pvt. Ltd.	
25	HLL Lifecare Ltd.	1			1. LifeSpring Hospitals (P) Ltd.		
26	Central Railside Warehouse Company Limited (CRWCL)	1				1. IFFCO-CRWC Logistics Ltd.	
27	IREDA	1	1. M.P. Wind Farms Limited (MPWL)				
28	Rashtriya Chemicals and Fertilizers Limited	3	1. Urvarak Videsh Limited		1. FACT RCF Building products Limited		
			2. Talcher Fertilizers Limited				
29	Balmerlawrie and Co	4					1. Balmer Lawrie (UAE) L.L.C.
							2. Balmer Lawrie Van-Leer Ltd.
							3. Transafe Services Ltd.
							4. AVI-OIL India (P) Ltd.
30	North Eastern Electric Power corporation Limited	2			1. WAANEPP Solar PVT. Ltd.		
					2. KSK DibbinHydro Power Pvt. Ltd.		

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
31	Numaligarh Refinery Limited	2					1. DNP Limited
							2. Brahma-putra Cracker and Polymer Limited (BCPL)
32	Mahanadi Coalfields Limited	4	1. MJSJ Coal Limited			1. Neelanchal Power Transmission Company Private Limited (NPTCPL)	
			2. MNH Shakti Limited				
			3. Mahanadi Coal Railway Limited				
33	Chennai Petroleum Corporation Limited	2	1. Indian Additives Limited		1. National Aromatics and Petrochemicals Corporation Limited		
34	Mangalore Refinery and Petrochemicals Limited	1				1. M/s Sheel MRPL Aviation Fuels & Services Ltd.	
35	BEML LIMITED	1			1. M/s. BEML Midwest Ltd.		
36	IRCON International Limited	6	1. Chattisgarh East Rail Ltd.		1. Ircon Soma Tollway Pvt. Ltd.		
			2. Chattisgarh East West Rail Ltd.				
			3. Mahanadi Coal Rail Co.				
			4. Jharkhand Central Railways				

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
			5. Bastar Railway Pvt. Ltd.				
37	The Shipping Corporation of India Limited	6	1. Irano Hind Shipping Company		1. SAIL-SCI Shipping Pvt. Ltd.		
					2. India LNG Transport Company 1		
					3. India LNG Transport Company 2		
					4. India LNG Transport Company 3		
					5. India LNG Transport Company 4		
38	Hindustan Petroleum Corporation Ltd.	10			1. HPCL-Mittal Energy Ltd.	1. Bhagyanagar Gas Ltd.	
					2. GSPL India Gasnet Ltd.	2. Avantika Gas Limited	
					3. GSPL India Transco Ltd.	3. HPCL Rajasthan Refinery Ltd.	
					4. HPCL Shapoorji Energy Pvt Ltd	4. CREDA-HPCL Biofuel Ltd.	
					5. Mumbai Aviation Fuel Farm Facility Pvt Ltd.		
					6. Godavari Gas Pvt. Ltd.		

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Investment in equity of JV/ Others
39	Power Grid Corporation of India Limited	13	1. National High Power Test Laboratory Pvt Limited	1. Powerlinks Transmission Limited			1. Torrent Powergrid Limited
			2. Energy Efficiency Services Limited	2. Parbati Koldam Transmission Company Limited			2. Jaypee Powergrid Limited
			3. Cross Border Power Transmission Company Limited				3. Teesta valley Power Transmission Company
			4. Power Transmission Company Nepal Limited				4. North East Transmission Company Limited
							5. Kalinga Bidyut Prasaran Nigam Private Limited
							6. Bihar Grid Company Limited
							7. RINL POWERGRID TLT Private Limited
40	Bharat Petroleum Corporation Limited	20	1. Petronet India Ltd.		1. BPCL-KIAL Fuel Farm Pvt. Ltd.		

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
			2Bharat Oman Refineries Ltd.		2Indraprastha Gas Ltd.		
			3Petronet LNG Ltd.		3Maharashtra Natural Gas Ltd.		
					4Central UP Gas Ltd.		
					5Sabarmati Gas Ltd.		
					6Haridwar Natural Gas Pvt. Ltd.		
					7Goa Natural Gas Pvt. Ltd.		
					8Bharat Stars Services Pvt. Ltd.		
					9Delhi Aviation Fuel Facility Pvt. Ltd.		
					10Mumbai Aviation Fuel Farm Facility Pvt. Ltd.		
					11Kannur International Airport		
					12GSPC India Gasnet Ltd.		
					13 GSPC India Transco Ltd.		

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
					14 Kochi Salem Pipeline Private Limited		
					15 Matrix Bharat Pte Ltd.		
					16 FINO Pay Tech Ltd.		
					17 Bharat Renewable Energy Ltd.		
41	Telecommunication Consultants India Limited	4			1 United Telecom Limited		1Bharti Hexacom Ltd.
					2 TCIL Bellsouth Ltd.		
					3 Intelligent Communication Systems India Ltd.		
42	BHARAT HEAVY ELECTRICALS LIMITED	6				1. BHEL-GE Gas Turbine Services Pvt. Ltd.	
						2. Powerplant Performance Improvement Pvt. Ltd.	
						3 NTPC BHEL Power Projects Pvt. Ltd.	

SL. No.	CPSE	Total No. of JVs	Government Directives	Open tender	Through Choice out of few prospective partners identified by CPSE	Nomination basis	Invest-ment in equity of JV/ Others
						4 Raichur Power Corporation Ltd.	
						5 Dada DhuniwaleKhandwa Power Limited	
						6Latur Power Company Ltd.	
43	Rail Vikas Nigam Limited	6	1.Kutch Railway Company Limited	1. Bharuch Dahej Railway Company Limited.			
				2. Krishnapa - tanam Railway Company Limited			
				3. Haridaspur Paradeep Railway Company Limited			
				4.Angul Sukinda Railway Limited			
				5.Dighi Roha Rail Limited			
44	RITES	2	1.SAIL-RITES Bengal Wagon Industry Private Limited	1. BNV Gujarat Rail Private Limited			
45	Mazagon Dock Shipbuilders Limited	1		Mazagon Dock Pipavav Defence Private Limited			
	TOTAL	251	84	19	75	49	24

APPENDIX-XVIII
(as referred in para 6.7.2)

CPSEs not submitting status of Joint Ventures on half-yearly basis to DPE

Sl. No.	Name of CPSE
1.	Steel Authority of India Limited
2.	NTPC Limited
3.	GAIL (India) Limited
4.	Bharat Heavy Electricals Limited
5.	Oil & Natural Gas Corporation Limited
6.	Coal India Limited
7.	Indian Oil Corporation Limited
8.	Bharat Petroleum Corporation Limited
9.	Hindustan Petroleum Corporation Limited
10.	Neyveli Lignite Corporation Limited
11.	Container Corporation of India Limited
12.	Oil India Limited
13.	Power Grid Corporation of India Limited
14.	Rural Electrification Corporation Limited
15.	The Shipping Corporation of India Limited
16.	Engineers India Limited
17.	Rashtriya Ispat Nigam Limited
18.	NMDC Limited
19.	Hindustan Aeronautics Limited
20.	Bharat Electronics Limited
21.	National Aluminum Company Limited
22.	National Buildings Construction Corporation Limited

APPENDIX-XIX
(as referred in para 6.7.3(a))
Profit earning Joint Ventures

(₹ in Crore)

Sl. No.	JV Company	Profit during 2016-17	Accumulated Reserves as on 31 March 2017	Percentage share of Maharatna/ Navratna/ Miniratna in JV
1	Bokaro Power supply Company Pvt. Ltd.	78.54	519.75	SAIL 50%
2	M Junction Services Limited	37.74	200.96	SAIL 50%
3	NTPC SAIL Power Company Pvt. Ltd.	388.87	966.70	SAIL 50% NTPC 50%
4	SAIL KOBE Iron India Pvt. Ltd.	0.01	0.01	SAIL 50%
5	UtilityPowertech Limited	19.45	39.68	NTPC 50%
6	Aravali Power Company Limited	787.2	443.41	NTPC 50%
7	Energy Efficiency Services Limited	51.86	78.81	NTPC 31.7%, PFC 31.7%, PGCIL 4.9%, REC 31.7%
8	NTPC GE Power services Pvt. Limited (Formerly NTPC ALSTOM Power Services Pvt. Ltd.)	0.86	17.62	NTPC 50%
9	PTC India Limited	290.87	691.35	NTPC 4.28%
10	Aavantika Gas Limited	19.07	44.73	GAIL 49.97%, HPCL 49.97%
11	Bhagyanagar Gas Limited	13.10	40.87	GAIL 49.97%, HPCL 49.97%
12	Indraprastha Gas Limited	570.96	2785.97	GAIL 22.5%, BPCL 22.5%
13	Mahanagar Gas Limited	393.43	1741.26	GAIL 32.5%
14	Maharashtra Natural Gas Limited	76.56	232.20	GAIL 22.5%, BPCL 22.5%, IGL 50%
15	Central UP Gas Limited	48.49	147.18	GAIL 25%, BPCL 25%, IGL 50%
16	Tripura Natural Gas Company Ltd.	11.30	60.77	GAIL 48.98%
17	China Gas Holdings Limited	2744.80	14028.78	GAIL 3.05%
18	Fayum Gas Company	8.91	11.61	GAIL 19%
19	National Gas Company	154.70	171.55	GAIL 5%

Sl. No.	JV Company	Profit during 2016-17	Accumulated Reserves as on 31 March 2017	Percentage share of Maharatna/ Navratna/ Miniratna in JV
20	BHEL GE Gas Turbine Services Pvt. Ltd.	47.99	77.58	BHEL 50%
21	Petronet LNG Limited	1,723.13	7252.67	IOCL 12.50%, BPCL 12.5%, ONGC 12.50%, GAIL 12.50%,
22	Green Gas Limited	44.80	206.72	IOCL 49.97%, GAIL 49.97%,
23	IndianOilPetronas Private Limited	226.14	711.84	IOCL 50%
24	Lubrizol India Private Limited	124.14	496.64	IOCL 50%
25	Delhi Aviation Fuel Facility Private Limited	38.34	31.53	IOCL 37% BPCL 37%
26	Avi-Oil India Private Limited	10.87	33.08	IOCL 25%, Balmer Lawrie 25%
27	Mumbai Aviation Fuel Facility Private Limited	26.58	32.65	IOCL 25%, BPCL 25%, HPCL 25%,
28	Indian Oil Skytanking Private Limited	33.96	71.14	IOCL 50%,
29	GSPL India Transco Limited	0.92	5.70	IOCL 26%, BPCL 11%, HPCL 11%
30	GSPL India Gasnet Limited	1.08	5.70	IOCL 26%, BPCL 11%, HPCL 11%
31	NPCIL-Indian Oil Nuclear Energy Corporation Limited	0.06	0.16	IOCL 26%,
32	Petronet India Limited	59.32	5.66	IOCL 18%, BPCL 16%, HPCL 16%
33	Albatross Inland port Pvt. Ltd.	9.80	42.66	CONCOR 49%
34	CMA-CGM Logistic Park (Dadri) Pvt. Ltd.	4.07	18.09	CONCOR 49%
35	Star Track Terminals Pvt. Ltd.	3.55	22.81	CONCOR 49%
36	Gateway Terminals India Pvt. Ltd.	36.52	298.92	CONCOR 26%
37	Himalayan Terminal Pvt. Ltd.	1.08	3.14	CONCOR 40%
38	TCI – CONCOR Multimodal solution Pvt. Ltd.	1.17	1.63	CONCOR 49%
39	India LNG Transport Company 1	64.27	157.63	SCI 29.08%

Sl. No.	JV Company	Profit during 2016-17	Accumulated Reserves as on 31 March 2017	Percentage share of Maharatna/ Navratna/ Miniratna in JV
40	India LNG Transport Company 2	68.50	163.00	SCI 29.08%
41	GE-BE Ltd.	26.29	696.89	BEL 26%
42	MTNL STPI IT Services Ltd.	1.38	2.49	MTNL 50%,
43	Real Estate Development and Construction Corporation of Rajasthan Limited	0.03	0.81	NBCC 50%
44	JSC Vankorneft	750.19	750.19	OVL 26%
45	Tamba BV	402.79	695.99	OVL 27%
46	South East Asia Gas Pipeline	90.04	39.32	OVL 8.347%
47	Petro Indovenezolana SA	345.63	1432.44	OVL 40%
48	Petro Carabobo SA	59.96	57.81	OVL 11%
49	Carabobo Ingenieria Y Construcciones SA	0	0.05	OVL 37.93%
50	Cross Border Power Transmission Company Limited	17.65	36.41	SJVN 26% PGCIL 26%
51	DNP Limited	13.49	35.15	NRL 26%, OIL 23%
52	Indian Additives Limited	55.27	256.12	CPCL 50%
53	M/s Sheel MRPL Aviation Fuels & Services Ltd.	14.05	52.57	MRPL 50%,
54	BAeHAL Software Limited	0.52	7.72	HAL 49%,
55	Indo Russian Aviation Limited	20.11	103.06	HAL 48%,
56	Snecma HAL Aerospace Pvt. Ltd.	2.73	29.56	HAL 50%,
57	International Aerospace Manufacturing Limited	16.37	0.20	HAL 50%
58	Powerlinks Transmission Limited	195.78	52.38	Power Grid ¹ 49%

¹ 5 JVs viz National HighPower Test Laboratory Private Limited, KalingaBidyutPrasaran Nigam Private Limited, RINL Powergrid TLT Pvt Ltd, Bihar Grid Company Limited and teestavalley Power Transmission Limited are not in operational stage.

Sl. No.	JV Company	Profit during 2016-17	Accumulated Reserves as on 31 March 2017	Percentage share of Maharatna/ Navratna/ Miniratna in JV
59	ParbatiKoldam Transmission Company Limited	68.28	0	Power Grid 26%
60	Power Transmission Company Nepal Limited	7.43	0	Power Grid 26%
61	Torrent Powergrid Limited	3.45	0	Power Grid 26%
62	JaypeePowergrid Limited	49.87	15.90	PowerGrid 26%
63	North East Transmission Company Limited	31.57	0	Power Grid26%
64	Bharti Hexacom Ltd.	198.03	1898.64	TCIL 30%
65	TCIL Bellsouth Ltd.	0.13	1	TCIL 44.94%
66	Intelligent Communication Systems India Ltd.	1.32	6.39	TCIL 36%
67	Kutch Railway Company Limited	150.78	1050.97	RVNL-50%
68	AngulSukinda Railway Limited	21.85	57.73	RVNL-31.50%
69	Bharuch Dahej Railway Company	(18.84)	9.31	RVNL-33.33%
70	Mansarovar Energy Columbia Limited	(166.44)	4618.29	OVL
71	Narmada Hydroelectric Development Corporation Limited	931.28	4878.24	NHPC 51.08%
72	Power Plants Performance Improvement Limited.	0.87	0	BHEL 50% (less one share)
73	Petronet MHB Limited	80.95	111.91	ONGC 32.72%
74	ONGC Tripura Power Company Limited	130.37	195.98	ONGC 50%
75	ONGC Teri Biotech Limited	5.51	40.17	ONGC 49.98%
76	Dahej SEZ Limited	31.11	142.75	ONGC 50%
		11762.76	49138.60	

APPENDIX-XX
(as referred in Para 6.7.3(b))
Loss incurring Joint Ventures

(₹ in Crore)

Sl. No.	JV Company	(Profit)/Loss during 2016-17	Accumulated losses as on 31 March 2017	Percentage Share of Maharatna/ Navratna/ Miniratna in JVs
1	BhilaiJaypee Cement Limited	68.72	280.30	SAIL 26%
2	International Coal Ventures Pvt. Ltd.	2.89	39.28	SAIL 46.63%, RINL 26.49%, NMDC 26.49%, CIL 0.26%, NTPC 0.11%
3	SAIL-Bansal Service Centre Limited	0.40	6.76	SAIL 40%
4	SAIL RITES Bengal Wagon Industry Pvt. Ltd.	12.97	18.34	SAIL 50% RITES 50%
5	SAIL-SCL Kerala Ltd.	12.46	61.23	SAIL 49.26%
6	S&T Mining Company Private Limited	5.06	26.89	SAIL 50%
7	SAIL MOIL Ferro Alloy Pvt. Ltd.	0.37	3.53	SAIL 50%
8	SAIL Bengal Alloy Castings Pvt. Ltd.	0.01	0.03	SAIL 50%
9	SAL SAIL JVC Ltd.	0.01	0.13	SAIL 26%
10	TMT SAL SAIL JVC Ltd.	0.01	0.06	SAIL 26%
11	Abhinav SAIL JVC Ltd.	0.07	0.15	SAIL 26%
12	Bastar Rail Private Limited	0.09	0.09	NMDC 80.35%, SAIL 0.43%, IRCON 0.53%
13	NMDC SAIL Limited	0.01	0.01	SAIL 49%, NMDC 51%
14	Kanti Bijli Utpadan Nigam Limited	21.93	72.01	NTPC 65%,
15	NTPC BHEL Power Projects Private Limited	34.05	14.49	NTPC 50%, BHEL 50%
16	Ratnagiri Gas and Power Pvt. Ltd.	3134.00	6921.77	GAIL 25.51%, NTPC 25.51%,
17	ONGC Petro additions Limited	882.19	1062.92	ONGC 49.36%, GAIL 49.21%,
18	IndianOilAdani Gas Private Limited	6.14	13.84	IOCL 50%
19	Hindustan Urvarak and Rasayan Limited	4.82	4.82	IOCL 29.67%, CIL 29.67%, NTPC 29.67%
20	Kochi Selam Pipelines Private Limited	2.66	5.29	IOCL 50%, BPCL 50%

Sl. No.	JV Company	(Profit)/Loss during 2016-17	Accumulated losses as on 31 March 2017	Percentage Share of Maharatna/ Navratna/ Miniratna in JVs
21	IndianOil LNG Private Limited	0.01	2.48	IOCL 50%
22	Suntera Nigeria 205 Limited	42.76	357.05	IOCL 25%
23	IndianOilPanipat Power Consortium Limited	0	0.38	IOCL 50%
24	Indian Oil Ruchi Bio Fuels LLP	0.13	3.16	IOCL 50%
25	Indian Oil Creda Bio Fuels Limited	6.27	25.13	IOCL 74%
26	CIL NTPC Urja private Limited	0.01	0.10	NTPC 50%, CIL 50%
27	M/s India Gateway Terminal Pvt. Ltd.	3.02	608.46	CONCOR 14.56%
28	M/s Container Gateway LTD.	0.07	0.07	CONCOR 49%
29	Beas Rovuma Energy Mozambique Ltd.	8.94	3.58	OVL 60%, OIL 40%
30	India LNG Transport Company 4	4.99	7.11	SCI 26%
31	TEIL Projects Limited (Under Liquidation)	0.14	10.76	EIL 50%
32	JabalEliot Company Limited (Under Winding up)	0	6.47	EIL 33.33%
33	Ramagundam Fertilizers and Chemical Limited	0.48	3.93	EIL 49.9598%, NFL 26%
34	RINMOIL Ferro Alloys Limited	0.05	0.05	RINL 50%, MOIL 50%
35	Neelanchallspat Nigam Limited	355.78	956.86	MMTC 49.78%, NMDC 12.87%
36	Chgattisgarh Mega Steel Limited	0.01	0.01	SAIL 74%, NMDC 26%
37	NMDC-CDMC Limited	0.06	1.74	NMDC 51%
38	Jharkhand National Mineral Development Corporation	0.01	0.05	NMDC 60%
39	Samtel HAL Display Systems Limited	3.84	6.43	HAL 40%
40	HAL Edgewood Technologies Pvt. Ltd.	0.80	13.36	HAL 50%
41	TATA HAL Technologies Limited	2.93	8.48	HAL 50%
42	Multirole Transport Aircraft Limited	0.13	9.14	HAL 50%
43	Aerospace and Aviation Sector Skill Council	0.68	0	HAL 50%
44	Helicopter Engines MRO Pvt. Ltd.	1.20	1.20	HAL 50%

Sl. No.	JV Company	(Profit)/Loss during 2016-17	Accumulated losses as on 31 March 2017	Percentage Share of Maharatna/ Navratna/ Miniratna in JVs
45	United Telecom Limited	47.18	212.71	MTNL 26.68%, TCIL 26.66%
46	ONGC Mittal Energy Limited	0	2,096.05	OVL 49.98%
47	Himalaya Energy (Syria) BV	2.17	1,629.23	OVL 50%
48	Bank Note Paper Mill India limited	266.12	247.17	SPMCIL 50%
49	Shrishti Urban Infrastructure Development Limited	0.83	1.08	HUDCO 40%
50	UrvarakVidesh Limited	0.01	0.45	RCF 33.33%, NFL 33.33%
51	Talcher Fertilizers Limited	0.02	0.02	RCF 69.67%, GAIL 29.67%, CIL 29.67%
52	FACT-RCF Building Products Limited	22.05	108.44	RCF 50%, FACT 50%
53	Brahmaputra Cracker and Polymer Limited	547.41	822.85	GAIL 70%, OIL 10%, NRL 10.11%
54	Mahanadi Coal Railway Limited	0.01	0.01	MCL 64%, IRCON 26%
55	MJSJ Coal Limited	0	0.01	MCL 60%
56	TAPI Pipeline Company Limited	138.40	138.40	GAIL 5%
57	Gujarat State Energy Generation	46.59	248.66	GAIL 5.96%,
58	HPCL Shapoorji Energy Pvt. Ltd.	0.29	0.97	HPCL 50%
59	Godavari Gas Pvt. Ltd.	0.89	0.89	HPCL 26%
60	HPCL Rajasthan Refinery Ltd.	0.01	2.02	HPCL 74%
61	CREDA HPCL Biofuel Ltd.	3.76	21.74	HPCL 74%
62	BNV Gujarat Rail Private Limited	0.01	0.01	RITES-26%
63	Dighi Roha Rail Limited	0.07	0.85	RVNL-26%
64	Mangalore SEZ Limited	5.99	17.15	ONGC 26%
	Total	5702.98	16106.65	

ANNEXURE-XXI
(As referred to in Para 8.1)
List of Ind AS Applicable as on 31 March 2017

Sl. No.	Ind AS No.	Title
1.	101	First-time Adoption of Indian Accounting Standards
2.	102	Share-based Payment
3.	103	Business Combinations
4.	104	Insurance Contracts
5.	105	Non-current Assets Held for Sale and Discontinued Operations
6.	106	Exploration for and Evaluation of Mineral Resources
7.	107	Financial Instruments: Disclosures
8.	108	Operating Segments
9.	109	Financial Instruments
10.	110	Consolidated Financial Statements
11.	111	Joint Arrangements
12.	112	Disclosure of Interests in Other Entities
13.	113	Fair Value Measurement
14.	114	Regulatory Deferral Accounts
15.	1	Presentation of Financial Statements
16.	2	Inventories
17.	7	Statement of Cash Flows
18.	8	Accounting Policies, Changes in Accounting Estimates and Errors
19.	10	Events after the Reporting Period
20.	11	Construction Contracts
21.	12	Income Taxes
22.	16	Property, Plant and Equipment
23.	17	Leases
24.	18	Revenue
25.	19	Employee Benefits
26.	20	Accounting for Government Grants and Disclosure of Government Assistance
27.	21	The Effects of Changes in Foreign Exchange Rates
28.	23	Borrowing Costs
29.	24	Related Party Disclosures
30.	27	Separate Financial Statements
31.	28	Investments in Associates and Joint Ventures
32.	29	Financial Reporting in Hyperinflationary Economies
33.	32	Financial Instruments: Presentation
34.	33	Earnings per Share
35.	34	Interim Financial Reporting
36.	36	Impairment of Assets
37.	37	Provisions, Contingent Liabilities and Contingent Assets
38.	38	Intangible Assets
39.	40	Investment Property
40.	41	Agriculture

APPENDIX-XXII
(As referred to in Para 8.5 (vi))

Ind AS 101, Exemptions/Options availed by CPSEs upon first time adoption of Ind AS
Status of availing

SECTOR	NAME OF CPSE	PPE/Intangible Asset		Equity at	Lease classification		Business Combination	Share based payments	Investment in Subsidiary, JV, Associates Deemed Cost		Long Term Foreign Currency Translation	Decommissioning
		Fair Value	Carrying Value	FVOCI	Transition Date	Prospectively	Retrospectively/ Prospectively	Prospectively	Carrying Value	Fair Value	Previous GAAP	
COMMUNICATION	Mahanagar Telephone Nigam Limited		YES		YES							PROSPECTIVELY
COMMUNICATION	Telecommunications Consultants India Ltd		YES		YES		PROSPECTIVELY		YES			
COMMUNICATION	Bharat Sanchar Nigam Ltd	YES	YES		YES		PROSPECTIVELY					
DEFENCE	Hindustan Aeronautics Ltd.		YES						YES			
DEFENCE	Bharat Electronics Ltd		YES	YES	YES				YES			PROSPECTIVELY
DEFENCE	Bharat Dynamics Ltd		YES									PROSPECTIVELY
DEFENCE	Antrix Corporation Ltd		YES									
ENERGY	BPCL		YES	YES			PROSPECTIVELY		YES		YES	PROSPECTIVELY
ENERGY	ONGC		YES	YES	YES				YES			PROSPECTIVELY
ENERGY	GAIL		YES	YES	YES		PROSPECTIVELY		YES			PROSPECTIVELY
ENERGY	IOCL		YES	YES	YES		RETROSPECTIVELY		YES			PROSPECTIVELY
ENERGY	Oil India Ltd.		YES	YES	YES				YES		YES	RETROSPECTIVEY
ENERGY	Hindustan petroleum Corporation Ltd		YES	YES					YES		YES	
ENERGY	Chennai Petroleum Corporation Ltd		YES	YES					YES			
ENERGY	Numaligarh Refinery Ltd		YES						YES		YES	

SECTOR	NAME OF CPSE	PPE/Intangible Asset		Equity at	Lease classification		Business Combination	Share based payments	Investment in Subsidiary, JV, Associates Deemed Cost		Long Term Foreign Currency Translation	Decommissioning
		Fair Value	Carrying Value	FVOCI	Transition Date	Prospectively	Retrospectively/ Prospectively	Prospectively	Carrying Value	Fair Value	Previous GAAP	
ENERGY	Mangalore Refinery & Petrochemicals Ltd		YES		YES		PROSPECTIVELY		YES		YES	PROSPECTIVELY
ENERGY	ONGC Videsh Ltd				YES		PROSPECTIVELY					
FERTILISERS	Rashtriya Chemicals and Fertilisers Ltd		YES	YES								
FERTILISERS	National Fertilizers Ltd		YES								YES	PROSPECTIVELY
INFRASTRUCTURE	BHEL		YES	No			PROSPECTIVELY		YES			
INFRASTRUCTURE	Container Corporation of India Ltd		YES	YES	YES				YES			
INFRASTRUCTURE	NBCC (India) Ltd		YES	NO					YES			
INFRASTRUCTURE	Engineers India Ltd		YES	YES					YES			
INFRASTRUCTURE	RITES Limited		YES		YES				YES			
INFRASTRUCTURE	BEML Limited		YES			YES			YES			
INFRASTRUCTURE	IRCON International Ltd		YES						YES			PROSPECTIVELY
INFRASTRUCTURE	Rail Vikas Nigam Ltd		YES		YES				YES		YES	
INFRASTRUCTURE	Railtel Corporation of India Ltd		YES		YES				YES			
INFRASTRUCTURE	Indian Rare Earths Ltd		YES									
INFRASTRUCTURE	Indian railway Catering & Tourism Corporation Limited		YES									
METAL	SAIL		YES	YES	YES				YES			RETROSPECTIVELY
METAL	National Aluminium Company Ltd		YES				RETROSPECTIVELY		YES			PROSPECTIVELY
METAL	Rashtriya Ispat Nigam Limited		YES						YES			PROSPECTIVELY
METAL	Mishra Dhatu Nigam Ltd		YES									

SECTOR	NAME OF CPSE	PPE/Intangible Asset		Equity at	Lease classification		Business Combination	Share based payments	Investment in Subsidiary, JV, Associates Deemed Cost		Long Term Foreign Currency Translation	Decommissioning
		Fair Value	Carrying Value	FVOCI	Transition Date	Prospectively	Retrospectively/ Prospectively	Prospectively	Carrying Value	Fair Value	Previous GAAP	
MINING	Coal India Ltd		YES						YES			PROSPECTIVELY
MINING	NLC India Ltd		YES						YES		YES	
MINING	NMDC LIMITED		YES						YES			PROSPECTIVELY
MINING	Hindustan Copper Ltd		YES								YES	PROSPECTIVELY
MINING	MSTC Ltd		YES						YES			
MINING	Northern Coalfields Ltd		YES	NO					YES			PROSPECTIVELY
MINING	Bharat Coking Coal Ltd		YES									PROSPECTIVELY
MINING	Central Coalfields Ltd		YES	NO					YES			PROSPECTIVELY
MINING	Mahanadi Coalfields Ltd		YES	NO					YES			PROSPECTIVELY
MINING	South Eastern Coalfields Ltd		YES	NO					YES			PROSPECTIVELY
MINING	Western Coalfields Ltd		YES	NO					YES			PROSPECTIVELY
MINING	MOIL Ltd											
MINING	Ferro Scrap Nigam Ltd		YES									
MINING	KIOCL Ltd		YES									
MINING	MMTC Ltd		YES									
OTHERS	HLL Lifecare Ltd		YES						YES		YES	
OTHERS	National Seeds Corporation Ltd		YES	YES								
OTHERS	Indian Trade Promotion Organisation		YES						YES			
OTHERS	Security Printing and Miniting Corporation of India Limited		YES						YES			PROSPECTIVELY
OTHERS	Balmer Lawrie & Co Ltd		YES		YES				YES			PROSPECTIVELY

SECTOR	NAME OF CPSE	PPE/Intangible Asset		Equity at	Lease classification		Business Combination	Share based payments	Investment in Subsidiary, JV, Associates Deemed Cost		Long Term Foreign Currency Translation	Decommissioning
		Fair Value	Carrying Value	FVOCI	Transition Date	Prospectively	Retrospectively/ Prospectively	Prospectively	Carrying Value	Fair Value	Previous GAAP	
OTHERS	Rajatshan Electronics & Instruments Ltd		YES	YES	YES							
POWER	NTPC		YES	YES	YES		PROSPECTIVELY				YES	
POWER	Power Grid Corporation Limited		YES	YES					YES		YES	
POWER	North Eastern Electric Power Corporation Ltd		YES						YES		YES	PROSPECTIVELY
POWER	NHPC Ltd		YES	YES	YES				YES		YES	
POWER	SJVN Ltd		YES	YES	YES				YES		YES	
POWER	THDC Ltd		YES								YES	
SHIPPING	Mazagon Docks Ltd		YES			YES			YES			
SHIPPING	Garden Reach Shipbuilders & Engineers Ltd		YES									
SHIPPING	Goa Shipyard Ltd		YES		YES							PROSPECTIVELY
SHIPPING	Cochin Shipyard Ltd		YES	YES								
SHIPPING	Kamrajjar Port Ltd		YES									PROSPECTIVELY
TRANSPORT	Shipping Corporation of India Ltd	YES	YES	NO							YES	RETROSPECTIVELY

