



Corporate Office: New Udaan Bhawan, Opp. Terminal 3 Indira Gandhi International Airport New Delhi 110 037 CIN U65999HR1992PLC101718 T +91 11 471977000 F +91 11 47197791 W www.gmrinfra.com

May 29, 2024

BSE Limited 1st Floor, New Trading Ring P.J. Towers, Dalal Street Mumbai - 400 001

BSE Scrip Code: 975210, 975256 and 975366.

Dear Sir/ Madam:

Sub: Intimation under Regulations 51(2) and 52 read with Schedule III Part B of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations, 2015).

This is to inform you that the Board of Directors of GMR Airports Limited ("the Company") in its meeting held on May 29, 2024, inter-alia:

- (1) Approved the Audited Standalone Financial Results of the Company as per Regulation 52 of SEBI LODR Regulations, 2015 for the quarter and year ended March 31, 2024.
- (2) Approved the Audited Consolidated Financial Results of the Company as per Regulation 52 of SEBI LODR Regulations, 2015 for the year ended March 31, 2024.
- (3) Noted the Auditors' Report on Audited Standalone Financial Results for the quarter and year ended March 31, 2024.
- (4) Noted the Auditors' Report on Audited Consolidated Financial Results for the year ended March 31, 2024.
- (5) Subject to the approval of the Members of the Company and other necessary approvals, as may be required:
 - (a) Approved the appointment of Mr. I. Prabhakara Rao (DIN:03482239) as an Executive Director (Whole-Time Director) and Key Managerial Personnel of the Company w.e.f. June 1, 2024 for a period of one year or upto the date of effectiveness of the Merger of the Company and GMR Infra Developers Limited ("GIDL") and GMR Airports Infrastructure Limited (formerly known as GMR Infrastructure Limited) ("GIL") ("Merger"), whichever is earlier;
 - (b) Approved the re-appointment of Mr. Srinivas Bommidala (DIN:00061464) as Joint Managing Director of the Company w.e.f. June 1, 2024 for a period of one year or upto the date of effectiveness of the Merger, whichever is earlier; and
 - (c) Approved the re-appointment of Mr. Grandhi Kiran Kumar (DIN:00061669) as Joint Managing Director & Chief Executive Officer and Key Managerial Personnel of the



Regd. Office: TEC Cybercity, Level 18, DLF Cyber City, Building No. 5, Tower A, Phase - III, Gurugram, Haryana 122002 Tel: 0124-6637777

Abports Energy Learsportneon Uthan Infrastructure Foundation

Company w.e.f. June 1, 2024 for a period of one year or upto the date of effectiveness of the Merger, whichever is earlier;

(6) Recommended continuation of Mr. G.M. Rao (DIN: 00574243), as a Non-Executive Director and Chairman of the Company, liable to retire by rotation, post attaining the age of 75 years, to the Members of the Company for their approval.

Accordingly, please find enclosed the following documents:

- (1) Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2024 as per Regulation 52 of SEBI LODR Regulations, 2015.
- (2) Audited Consolidated Financial Results of the Company for the year ended March 31, 2024 as per Regulation 52 of SEBI LODR Regulations, 2015.
- (3) Auditors' Report on Standalone Financial Results of the Company for the quarter and year ended March 31, 2024.
- (4) Auditors' Report on Consolidated Financial Results of the Company for the year ended March 31, 2024.
- (5) Statement on impact of Audit Qualifications on the Standalone Financial Results of the Company for the quarter and year ended March 31, 2024.
- (6) Statement on impact of Audit Qualifications on the Consolidated Financial Results of the Company for the year ended March 31, 2024.
- (7) Disclosure on Related Party Transactions as per Regulation 23(9) of SEBI LODR Regulations, 2015 for the half year ended March 31, 2024.
- (8) Brief profiles of Mr. I. Prabhakara Rao, Mr. Srinivas Bommidala, Mr. Grandhi Kiran Kumar and Mr. G.M. Rao.

Further, please also find enclosed a statement indicating the utilisation of the issue proceeds of Non – Convertible Bonds as per Regulation 52(7) of the SEBI LODR Regulations, 2015 for the quarter ended March 31, 2024.

Submitted for your information and records please.

Thanking you,

For GMR Airports Limited

Sushil Kumar Dudeja

Company Secretary and Compliance Officer

Encl: As above



(a) Brief profile of Mr. I. Prabhakara Rao:

Mr. I. Prabhakara Rao, Deputy Managing Director, GMR Group is an experienced professional with 40 years of experience in various businesses. He holds first class master's degree in industrial engineering from Andhra University.

He started his career with Durgapur Steel Plant in 1984. He was associated with Usha Fans (Hyderabad Engineering Industries Ltd.), Lakshmi Automatic Loom Works (Textile Industry), Ceramic Floor and Wall Tiles Manufacturing unit of Regency Ceramics. During his stint at Regency Ceramic, his potential was proven by his ability to run the plant at 100% capacity of 25,000 tones of ceramic floor and wall tiles production by conceptualizing and executing one of the most efficient assembly lines. Apart from this he also worked on a chemical project with Prudhvi Industries.

He joined GMR Group in 1995 and was instrumental in setting-up the world largest 200 MW Diesel engine power plant at Chennai from conceptual stage to its successful operations. He also took-up the challenge of developing and commissioning 399.5 MW combined cycle power project for GMR Group at Vemagiri, Andhra Pradesh.

In the year 2006, he entered the world of Aviation - Modernization of IGI Airport into a world class airport. Not only did he build Asia's longest runway, compatible for landing wide bodied aircrafts, but also took up the challenge to construct Terminal 3 in 37 months, which was made operational in July 2010. He led Delhi International Airport as a Chief Executive Officer from 2011-2018, As an Executive Director and Board Member- GMR Airports from 2018-2019 and presently, he is a Deputy Managing Director in GMR Group looking after construction and expansion of various Airports and Heads Various Corporate Functions like P&C, Corporate BE, IT Steering Committee.

His leadership skills gelled with capability of handling stakeholders and complex issues creatively & effectively are the baseline to his passion for taking up challenging assignments.

(b) Brief profile of Mr. Srinivas Bommidala:

Mr. Srinivas Bommidala, a Group Director, is one of the first directors of the Company. He has been a member of the Board since 2011. He entered his family tobacco export business in 1982 and subsequently led the diversification into new businesses such as aerated water bottling plants, etc., and was also in charge of international marketing and management of the organisation. Subsequently, he led the team as the Managing Director of GMR Power Corporation Limited for setting up the first independent power project. This project with slow speed diesel technology is the world's largest diesel engine power plant under one roof situated at Chennai in the southern part of India. He was also instrumental in implementing the combined cycle gas turbine power project in Andhra Pradesh. When the Government decided to modernise and restructure Delhi Airport under a public private partnership scheme in 2006, he became the first Managing Director of this venture and successfully handled the transition process from a public owned entity to a public private partnership enterprise. He is currently the Chairman of the energy business.



(c) Brief profile of Mr. Grandhi Kiran Kumar:

Mr. Grandhi Kiran Kumar is Managing Director & CEO, a Graduate in Commerce, is the younger son of Mr. G.M. Rao and has been on the Company's Board since 2011. He has successfully spearheaded the setting up of the greenfield Hyderabad International Airport and the development and modernization of Delhi International Airport, a major public-private partnership project. Earlier, he headed the GMR Group's Finance function and the Shared Services. Subsequently led Highways, Construction, SEZs and allied businesses (excluding Airports SEZ) and Sports. Currently, he is overseeing Group Finance and Corporate Strategic Planning Department (CSPD) functions in addition to leading Sports business.

(d) Brief profile of Mr. G.M. Rao:

Mr. G.M. Rao is the founder and Chairman of the GMR Group. He is a graduate in mechanical engineering from Andhra University, India. He was conferred with the honorary Doctor of Laws by York University, Toronto, Canada in 2011, the honorary Doctor of Letters by the Andhra University, India in 2010 and again honorary Doctor of Letters by the Jawaharlal Nehru Technological University, Hyderabad, India in 2005. He was a director on the Board of Vysya Bank for several years and also served as a Non-Executive Chairman of ING Vysya Bank between October 2002 and January 2006. He is involved in apex level business decisions and external relations, senior leadership development, organization building initiatives.



Manohar Chowdhry & Associates.

Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

Independent Auditor's Report on Standalone Annual Financial Results of GMR Airports Limited Pursuant to the Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of GMR Airports Limited

Qualified Opinion

- We have audited the accompanying standalone annual financial results ('the Statement') of GMR Airports Limited ('the Company') for the year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 52 of the Listing Regulations, except for the effects of the matter described in paragraph 3 below; and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net loss after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2024 except for the effects of the matter described in paragraph 3 below.

Basis for Qualified Opinion

3. As detailed in note 7 to the Statement, the Company has issued Bonus Compulsorily Convertible Preference Shares Series A, Series B, Series C and Series D (hereinafter together referred as "Bonus CCPS") to shareholders of the Company pursuant to the terms of the Shareholders' Agreement entered between the shareholders of the Company, the Company and Aéroports de Paris S.A which are being carried at face value. In our opinion, basis the terms of such Bonus CCPS, the accounting treatment is not in accordance with Ind AS 109, Financial Instruments, as the liability towards these Bonus CCPS should be recognised at their fair value. Had the Company applied the appropriate accounting treatment for these Bonus CCPS, 'Other equity' would have been lower by Rs. 688.74 crore (31 March 2023: Rs. 497.34 crore), and 'Other financial liabilities' would have been higher by Rs. 688.74 crore as at 31 March 2024 (31 March 2023: Rs. 497.34 crore).

The opinion expressed by us, in our audit report dated May 29, 2024 for the year ended 31 March 2024 was also qualified in respect of above matter.

4. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our qualified opinion.





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Emphasis of Matter

5. We draw attention to note 10 (c) in relation to increase in the carrying value of investments in the subsidiaries. Further, we draw attention to note 8 of the accompanying Statement, which describes the uncertainties in relation to carrying value of investments in the subsidiaries as mentioned in the aforesaid note, which are dependent on the uncertainties relating to the future outcome of the ongoing matters as further described in the aforesaid note.

Our opinion is not modified in respect of above matter.

Responsibilities of Management and Those Charged with Governance for the Statement

- 6. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
- 7. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 8. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

- 9. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
- 10. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





Manohar Chowdhry & Associates. Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for
 expressing our opinion on whether the Company has in place an adequate internal financial controls
 with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- 11. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 12. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- 13. The Statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.
- 14. The Statement included the figures for the corresponding quarter ended 31 March 2023 which are the balancing figures between the audited figures for the full financial year ended 31 March 2023 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

For K. S. Rao & Co. Chartered Accountants Firm Registration No.: 003109S

M.S.S. Day

Sudarshana Gupta M S Partner Membership No: 223060

UDIN: 24223060BKAJYW2867

Place: New Delhi Date: May 29, 2024



For Manohar Chowdhry & Associates. Chartered Accountants Firm Registration No.: 001997S

P enkatar

Partner Membership No: 225084

UDIN: 24225084BKDZRZ6245

Place: New Delhi Date: May 29, 2024



		Fo	r the quarter ende	đ	Year e	nded
SI. No.	Particulars	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
_		Refer note 2(a)	Unaudited	Refer note 2(b)	Audited	Audited
1	Income					
(a)	Revenue from operations	267.91	151.27	131.17	670.54	445.2
(b)	Other income Exchange difference (net)	1.81	1,18	12.60	5.05	15.9
(c)	Total income	1		(6.73)		213.5
	i otar income	269.72	152.45	137.04	675.59	674.7
2	Expenses					
(a) (b)	Revenue share paid/payable to concessionaire Cost of improvement to concession assets	44.32 49.93	32.67	3.09	94.09 49.93	3.0
(c)	Purchase of traded goods	1.31	0.38	-	3.94	
(d)	Changes in Inventories of stock-in-trade	(0.47)	0.17		(2.40)	
(e) (f)	Employee benefit expenses Sub-contracting expenses	8.90 45.67	14.08 15.98	5.08 47.91	43.24 104.25	24.7 81.3
(g)	Other expenses	30.51	24.42	85.73	96.49	174.5
	Total expenses	180.17	87.70	141.81	389.54	283.7
3	Earnings / (loss) before finance cost, tax, depreciation and	89.55	64.75	(4.77)	286.05	390.9
	amortisation expenes (EBITDA) and exceptional items (1-2)	09.55	04.75	(4.77)	200.05	390.9
4	Finance costs	227.57	164.70	141.43	686,13	570.0
5	Depreciation and amortization expense	3.11	2.08	0.60	7.04	1.7
6	Loss before tax and exceptional item Exceptional item	(141.13)	(102.03)	(146.80)	(407.12)	(180.83
	Loss before tax and after exceptional item	(141.13)	(102.03)	(146.80)	(407.12)	(180.83
	Tax expense:	(141.13)	(102.03)	(140.00)	(+07.12)	(too.a.)
	(1) Current tax	1.1	-	-		
	(2) Deferred tax (credit)/ charge	0.42	1.67	0.07	4.41	(0.02
0	(3) Tax for earlier years Loss for the period/year	(141.55)	(103.70)	(1.83)	(411.53)	(1.83
	Other comprehensive income	(141.55)	(103.70)	(145.04)	(411.55)	(170.90
	Items that will not be reclassified to profit or loss					
	a. Re-measurement gain/(loss) on defined benefit plans	(0.05)	(0.00)	(0.31)	(0.02)	(0.41
	 b. Income tax impact c. Gain on equity instruments designated at fair value through other 	0.01	0.00	0.08	0.00	0.1
	comprehensive income (FVOCI) for the period/year (net) (refer note 10 (c) below) & others	25,617.44		23,404.91	25,617.44	22,165.59
	d. Income tax impact	(5,774.38)		(5,303.44)	(5,774.38)	(4,951.19)
ľ	Other comprehensive income / (loss)	19,843.02	(0.00)	18,101.24	19,843.04	17,214.09
2 1	Fotal comprehensive income / (loss)	19,701.47	(103.70)	17,956.20	19,431.51	17,035.11
3 1						
	aid-up equity share capital (Face value of Rs. 10/- per equity share)	1,406.67	1,406.67	1,406.67	1,406.67	1,406.67
	Other equity	-		-	52,925.48	33,493.98
5 1	oss Per Share (EPS) [face value of Rs. 10 each (not annualised)]				1.1	
	Basic (amount in Rs.) Diluted (amount in Rs.)	(1.01) (1.01)	(0.74)	(1.03) (1.03)	(2.93) (2.93)	(1.27)
	let worth (refer note 12 below)		((()	(control)
	includes gain on equity instruments designated at Fair Value through ther Comprehensive Income)	54,332.15	34,630.69	34,900.65	54,332.15	34,900.65
R	atios (refer note 12 below)* Debt equity ratio (includes gain on equity instruments designated at					
	Fair Value through Other Comprehensive Income)	0.10	0.14	0.11	0.10	0.11
	Current ratio	0.89	0.54	0.38	0.89	0.38
	Long term debt to working capital Bad debts to Account receivable ratio	(74.04)	(2.14)	(1.41)	(74.04)	(1.41)
	Current liability ratio	0.10	0.48	0.53	0.10	0.53
	Total debt to total assets	0.07	0.10	0.08	0.07	0.08
	Debtors turnover ratio Inventory turnover ratio**	1.90 0.39	1.42	1.39	5.40 1.28	4.71
	Operating margin (%)	40.74%	42.47%	(3.48%)	45.72%	57.95%
	Net profit margin (%)	(64.40%)	(68.03%)	(105.84%)	(65.78%)	(26.53%)
	Debt Service Coverage Ratio Interest Service Coverage Ratio	0.04	0.03	(0.02) (0.09)	0.07	0.19
			_			
A	to the quarter have not been annualised.	Wd	hry &			PORTS

Company Identification Number: U65999HR1992PLC101718

Registered office : TEC Cybercity, Level 18, DLF Cybercity, Building No. 5, Tower A, Phase-III, Gurugram, Haryana-122002

Statement of standalone audited Assets and Liabilities as at March 31, 2024 (All amounts in Rs. crores unless otherwise stated)

Sl. No.	Particulars	As at March 31, 2024	As at March 31, 2023	
		Audited	Audited	
A	Assets			
1	Financial assets			
	Cash and cash equivalents	19.67	39.0	
	Bank balance other than cash and cash equivalents	4.29	4.8	
	Trade receivables	87.03	69.4	
	Loans	657.82	549.2	
	Investments	74,120.37	47,486.3	
	Other financial assets	90.89	128.1	
2	Non financial assets			
	Inventories	2.40		
	Current tax assets (net)	31.05	22.1	
	Deferred tax assets (net)	102.87	107.2	
	Property, plant and equipment	25.61	2.4	
	Right of use assets	118.70	3.63	
	Intangible assets	48.78		
	Capital work in progress	5.32	46.49	
	Intangible asset under development	2.06		
	Other non financial assets	92.43	51.5	
	Total assets (1+2)	75,409.29	48,510.57	
в	Liabilities and equity			
	Liabilities			
1	Financial liabilities Trade Payables			
	 (i) total outstanding dues of micro enterprises and small enterprises 	17.88	5.82	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	74.13	92.91	
	Debt securities	5,078.83	3,693.32	
-	Borrowings (other than debt securities)	5,070,000	37.99	
	Lease liabilities	122.73	3.78	
	Other financial liabilities	757.92	493.72	
		131.32	455.72	
2	Non financial liabilities Provisions	14.19	12.71	
	Deferred tax liabilities (net)	14,973.12	9,198.74	
	Other non financial liabilities	38.34	70.93	
	Total liabilities (1+2)	21,077.14	13,609.92	
3	Equity			
	Equity share capital	1,406.67	1,406.67	
	Other equity	52,925.48	33,493.98	
	Total equity	54,332.15	34,900.65	
	Total liabilities and equity (1+2+3)	75,409.29	48,510.57	
10	RAO & Co	(a)	PORT	
11/2/	RAO & CO.	Apss	RPORT	
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GMR Airports Limited Company Identification Number: U65999HR1992PLC101718 Registered office : TEC Cybercity, Level 18, DLF Cybercity, Building No. 5, Tower A, Phase-III, Gurugram, Haryana-122002
Standalone audited cash flow statement for the year ended March 31, 2024
(All amounts in Rs. crores unless otherwise stated) Year ended March 31, 2024
(All amounts in Rs. crores unless otherwise stated) Year ended March 31, 2024
2024 Year ended March 31, 2023 Audited Audited Audited Audited

Cash flow from operating activities		
Loss before tax	(407.12)	(180.83
Adjustments for		
Depreciation and amortization	7.04	1.79
Gain on sale of current investment	(17.70)	(6.18
Exchange differences (net)	0.25	(213.55
Contingent provision against standard assets		(9.28
Provision for doubtful debts and loans (net)	0.30	0.25
Provision written back	(1.69)	(3.93
Deferred income on financial assets carried at amortised cost	(1.46)	(0.63
Fair value gain/ (loss) on financial instruments carried at fair value through profit and loss	(9.62)	(3.16
Interest income		
	(105.42)	(182.73
Finance cost	686.13	570.03
Operating profit / (loss) before working capital changes	150.71	(28.22)
Working capital changes:		1000
Changes in trade/other receivables	(16.21)	(20.74
Changes in inventories	(2.40)	-
Changes in other financial assets	38.68	(65.32
Changes in other non financial assets	(40.86)	2.73
Changes in other non-financial liabilities	(32.58)	32.08
Changes in other financial liabilities	(9.92)	26.83
Changes in provisions	1.50	(0.92
Changes in trade payables	(6.72)	45.02
Cash generated from operations	82.20	(8.54)
Direct taxes refund / (paid) (net)	(8.91)	13.59
Net cash flow (used in) / from operating activities (A)	73.29	5.05
	73125	5.05
Cash flow from investing activities	(07.07)	(40.74)
Purchase of property, plant and equipment (net of sale and including capital work-in-progress)	(37.37)	(40.74)
Additional investments in equity shares of subsidiaries and joint ventures	(1,217.27)	(205.32)
Investments in Compulsorily Convertible Debentures of subsidiaries		(100.00)
Investments in Optionally Convertible Redeemable Preference Shares	(0.10)	(0.10)
Sale of current investments	3,720.35	1,148.56
Purchase of current investments	(3,318.29)	(1,584.58)
Redemption of Optionally convertible debentures	100.00	1,073.60
Purchase consideration for other Investments	(8.00)	
Loan given to related parties (net of repayment received)	(77.50)	37.50
Interest income received	76.25	39.66
Decrease/(increase) in other bank balance other than cash and cash equivalents	0.57	5.02
Net cash flow (used in) investing activities (B)	(761.36)	373.60
Cash flow from financing activities		
Repayment of non-Convertible debentures	(3,382.10)	(1,427.90)
Proceeds from Non-Convertible bonds and other loan	5,000.00	1,510.00
Repayment of working capital loan	0,000,00	(50.00)
Upfront fee on loan processing	(78.83)	(133.66)
Finance cost paid		
	(831.38)	(397.14)
Repayment of lease liability principal	4.80	(1.10)
Repayment of lease liability interest	(5.85)	0.22
let cash flow from financing activities (C)	706.64	(499.58)
let increase in cash and cash equivalents (A + B + C)	18.57	(120.93)
Cash and cash equivalents at the beginning of the period	1.10	122.03
ash and cash equivalents at the end of the period	19.67	1.10
omponents of cash and cash equivalents		
Cheques on hand		11.45
Cash in hand	0.13	11.15
Nith banks	0,13	
	10.51	27.64
- on current account	19.54	27.64
Cash credit and overdraft from banks		(37.99)
otal cash and cash equivalents	19.67	1.10



Particulars





- 1. The above financial results of GMR Airports Limited ('the Company') have been reviewed by the Audit Committee in its meeting held on May 28, 2024 and approved by the Board of Directors of the Company in its meeting held on May 29, 2024. The Statutory Auditors of the Company have audited these financial results.
- 2. a) The figures for the current quarter are the balancing figures of the full financial year ended March 31, 2024 and the published unaudited year to date figure for the nine month period ended December 31, 2023.

b) The figures for the quarter ended March 31, 2023 are the balancing figures of the full financial year ended March 31, 2023 and the published unaudited year to date figure for the nine month period ended December 31, 2022.

- 3. Profit/ (loss) before finance cost, taxes, depreciation, amortisation expenses and exceptional item represents EBITDA.
- 4. The audited IND-AS financial results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015, (IND-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules made thereunder and in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and relevant circulars thereunder.
- 5. The details of the non-convertible bonds issued by the Company as on March 31, 2024 are as under:

Particulars	Issued Amount (Rs. crore)	Outstanding amount (Rs. crore)	Date of original issue / Allotment	Date of original listing (BSE)
Convertible Bonds (Un-Secured) - Privately placed (Tranche I) (refer note (a))	800.00	-	June 28, 2019	July 08, 2019
Convertible Bonds (Un-Secured) - Privately placed (Tranche II) (refer note (a))	325.00	-	September 26, 2019	October 10, 2019
Convertible Bonds (Un-Secured) - Privately placed (Tranche III) (refer note (a))	325.00	-	September 26, 2019	October 10, 2019
Convertible Bonds (Un-Secured) - Privately placed (Tranche IV) (refer note (a))	220.00		January 30, 2020	February 11, 2020
Convertible Bonds (Un-Secured) - Privately placed (refer note (b))	345.00	_	December 24, 2020	December 29, 2020
Convertible Bonds (Un-Secured) - Privately placed (refer note (c))	300.00	-	August 17, 2021	August 20, 2021
Convertible Bonds (Un-Secured) = Privately placed (refer note (d))	99.00	=	June 24, 2022	June 27, 2022
Convertible Bonds (Un-Secured) - Privately placed (refer note (d))	301.00	-	July 18, 2022	July 21, 2022
Convertible Bonds (Un-Secured) - Privately placed (refer note (e))	1,110.00	-	September 22, 2022	September 23, 2022
Convertible Bonds (Un-Secured) - Privately placed (refer note (f))	1950.00	1950.00	November 22, 2023	November 23, 2023
Convertible Bonds (Un-Secured) - Privately placed (refer note (g))	800.00	800.00	December 19, 2023	December 21, 2023
+ Chartered * Accountants *	Chowdh Leyout Account	C/ & PS SOCIAL		IMITEO *

Convertible Bonds (Un-Secured) -	2250.00	2250.00	February 2, 2024	February 5, 2024
Privately placed (refer note (h))				

a The Company pursuant to the revised debenture trust deed had amended the terms of existing non-convertible bonds of Rs. 1,670.00 crore (raised during the year ended March 31, 2020 in multiple tranches) vide Board approval dated December 9, 2020 and extended the tenure of bonds by another 36 months which were repayable as on December 28, 2023. The date of issue and date of listing for the refinanced NCBs of Rs. 1,670.00 crore was December 28, 2020 and December 29, 2020 respectively.

The Company has prepaid Rs 264.00 crore out of Rs 1670.00 crore during the year ended March 31, 2023. Company has fully prepaid balance non-convertible bonds of Rs. 1406.00 crore (along with accumulated interest) during the quarter ended December 31, 2023 by raising a fresh bond facility of Rs. 1,950.00 crore for a tenure of 36 months as mentioned in point (f) below. The outstanding balance as on March 31, 2024 is Nil.

b. During the year ended March 31, 2021, the Company had raised money by issue of unsecured, redeemable, listed non-convertible Bonds (NCBs) amounting to Rs. 1,330.00 crore in single tranche vide Board approval dated December 9, 2020 for a tenure of 18 months which were repayable as on June 24, 2022. During the quarter ended June 30, 2022, the Company pursuant to the amended and restated Bond trust deed dated June 22, 2022 has amended the terms of above NCBs of Rs. 1,330.00 crore vide Board approval dated June 10, 2022 and extended the tenure of Bonds by another three months which were repayable on September 24, 2022.

During the year ended March 31, 2023, out of Rs. 1,330.00 crore, the Company had repaid NCBs of Rs. 985.00 crore by raising a fresh bond facility of Rs. 1,110.00 crore for a tenure of 24 months as mentioned in point (e) below, and had extended the tenure of remaining bonds of Rs. 345.00 crore by two years which was accordingly repayable on September 24, 2024. These NCBs have first charge over moveable assets of the Company both present and future.

Company has fully prepaid balance non-convertible bonds of Rs. 345.00 crore (along with accumulated interest) during the year ended March 31, 2024 by raising a fresh bond facility of Rs. 2250.00 crore for a tenure of 36 months as mentioned in point (h) below. The outstanding balance as on March 31, 2024 is Nil.

c. During the year ended March 31, 2022, the Company has raised money by issue of unsecured, redeemable, listed non-convertible Bonds amounting to Rs. 300.00 crore in single tranche vide Board resolution dated May 28, 2021 and circular resolution dated August 4, 2021 for a tenure of 36 months which are repayable on August 17, 2024. These NCBs have first charge over moveable assets of the Company both present and future.

Company has fully prepaid non-convertible bonds of Rs. 300.00 crore (along with accumulated interest) during the year ended March 31, 2024 by raising a fresh bond facility of Rs. 2250.00 crore for a tenure of 36 months as mentioned in point (h) below. The outstanding balance as on March 31, 2024 is Nil.

d. During the year ended March 31, 2023, the Company has raised money by issue of unsecured, redeemable, listed non-convertible Bonds amounting to Rs. 400.00 crore in two tranche vide Board resolution dated June 10, 2022 and shareholder resolution dated June 09, 2022 for a tenure of 24 months, which were repayable on June 24, 2024. These NCBs have first charge over moveable assets of the Company both present and future.

Company had fully prepaid non-convertible bonds of Rs. 400.00 crore (along with accumulated interest) during the year ended March 31, 2024 by raising a fresh bond facility of Rs. 2250.00 crore for a tenure of 36 months as mentioned in point (h) below. The outstanding balance as on March 31, 2024 is Nil.







e. During the year ended March 31, 2023, the Company had raised money by issue of unsecured, redeemable, listed non-convertible Bonds amounting to Rs. 1,110.00 crore at an issue price of 96.25% of the face value per bond in a single tranche vide board resolution dated September 09, 2022 and shareholder resolution dated June 09, 2022 for a tenure of 24 months, which were repayable on September 22, 2024.

During the year ended March 31, 2023, out of Rs. 1110 crore, Company had prepaid Rs. 178.90 crore and outstanding balance as on March 31, 2023 was Rs. 931.10 crore. These NCBs have first charge over moveable assets of the Company both present and future.

Company had fully prepaid balance non-convertible bonds of Rs. 931.10 crore (along with accumulated interest) during the year ended March 31, 2024 by raising a fresh bond facility of Rs. 2250.00 crore for a tenure of 36 months as mentioned in point (h) below. The outstanding balance as on March 31, 2024 is Nil.

f. During the year ended March 31,2024, the Company has raised money by issue of unsecured, redeemable, listed non-convertible Bonds amounting to Rs. 1950.00 crore in single tranche vide Board resolution dated October 25, 2023 and shareholder resolution dated November 02, 2023 for a tenure of 36 months, which are repayable on November 22, 2026. These NCBs have first charge over moveable assets of the Company both present and future. Since value of the security is less than 1x of outstanding NCBs (along with accrued interest) as on March 31, 2024, hence these NCBs are Unsecured in Nature.

g. During the year ended March 31,2024, the Company has raised money by issue of unsecured, redeemable, listed non-convertible Bonds amounting to Rs. 800.00 crore in single tranche vide Board resolution dated October 25, 2023 and shareholder resolution dated November 02, 2023 for a tenure of 36 months, which are repayable on November 23, 2026. These NCBs have first charge over moveable assets of the Company both present and future. Since value of the security is less than 1x of outstanding NCBs (along with accrued interest) as on March 31, 2024, hence these NCBs are Unsecured in Nature.

h. During the year ended March 31, 2024, the Company has raised money by issue of unsecured, redeemable, listed non-convertible Bonds amounting to Rs. 2250.00 crore in single tranche vide Board resolution dated October 25, 2023 and shareholder resolution dated November 02, 2023, which are repayable on November 24, 2026. These NCBs have first charge over moveable assets of the Company both present and future. Since value of the security is less than 1x of outstanding NCBs (along with accrued interest) as on March 31, 2024, hence these NCBs are Unsecured in Nature.

6. a. During the year ended March 31, 2022, RBI had conducted an inspection under section 45N of the Reserve Bank of India Act, 1934 for the financial year ended March 31, 2021 and issued its report in relation to the said inspection. The Company had filed its reply to the said inspection and risk assessment report. Subsequently, the Company received letter from RBI dated December 29, 2022 in respect of inspection report for the final report for the financial year ended March 31, 2021 and the Company submitted its response to RBI in relation to the same.

b. During the year ended March 31, 2023, RBI has conducted an inspection under section 45N of the Reserve Bank of India Act, 1934 for the financial year ended March 31, 2022 and has issued its report in relation to the said inspection. The Company has filed its reply to the said inspection and risk assessment report.

7. During the year ended March 31, 2020, the Company had issued 273,516,392 Bonus non-cumulative compulsorily convertible preference shares series A each having a face value of Rs. 10 each, for an aggregate face value of Rs. 273.52 crore as per terms of Shareholders' Agreement ('SHA') dated February 20, 2020 between the Company, Aéroports de Paris S.A. ('ADP'), GMR Infrastructure Limited ('GIL'), and GMR Infra Services Limited ('GISL') and the Share Subscription and Share Purchase Agreement dated February 20, 2020 ("SSPA") entered between ADP, GIL, GMR Infra Developers Limited, GISL and the Company. These Compulsory Convertible Preference shares are convertible into equity shares no later than November 15, 2024 in accordance with terms of SHA.

Further during the year ended March 31, 2021 as part of second closing with ADP, the Company had issued Bonus CRASHER C and D each having a face value of Rs. 10 each, for an aggregate face value of Rs. 169.34 crorecters





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per terms of the revised Shareholders agreement dated July 7, 2020. Bonus CCPS Series B, C and D are convertible into such number of equity shares in accordance with schedule 12 of amended shareholder agreement which are dependent on the Company consolidated target earnings before interest, tax, depreciation and amortisation ('EBITDA') based on audited consolidated financial statement for financial year ended March 31, 2022, March 31, 2023 and March 31, 2024. Bonus Compulsory Convertible Preference Shares Series A, Series B, Series C and Series D are hereinafter together referred as 'Bonus CCPS'.

All these Bonus CCPS are convertible into the equity shares of the Company as per the terms and conditions specified in the SHA and amendments thereon. These Bonus CCPS are issued to the shareholders of the Company as Bonus Shares and are non-redeemable and can only be converted into equity shares of the Company. These Bonus CCPS are currently recorded at the face value and not at fair value in accordance with IND-AS 109 'Financial Instruments'. The difference between the fair value and face value being notional in nature, amounting to Rs. 688.74 crore does not impact the "Other Equity". Considering the terms of these Bonus CCPS, once converted, the requisite adjustments will be made in "Other Equity".

8. The carrying value of the investments in DIAL and GHIAL (both are subsidiaries of the Company) which are carried at fair value are also subject to likely outcome of ongoing litigations and claims as follows:

i. Ongoing arbitration between DIAL and AAI in relation to the payment of Monthly Annual fees for the period till the operations of DIAL reaches pre COVID 19 levels. Basis an independent legal opinion obtained by the management of DIAL, the Company is entitled to be excused from making payment of Monthly Annual fee under article 11.1.2 of OMDA to AAI on account of occurrence of Force Majeure Event under Article 16.1 of OMDA, till such time the Company achieves level of activity prevailing before occurrence of force majeure. Further, the management of DIAL had entered into a Settlement Agreement with AAI on April 25, 2022 which will govern interim workable arrangement between parties for payment of MAF. Accordingly, DIAL had started payment of monthly annual fee w.e.f. from April 01, 2022 onwards. The Arbitral Tribunal on January 06, 2024 (modified on January 16, 2024) has pronounced the award dated December 21, 2023. As per the award, DIAL is excused from making payment of Annual Fee to AAI from March 19, 2020 till February 28, 2022. AAI has filed Petition under Section 34 of the Arbitration and Conciliation Act, 1996 for setting aside the Arbitral Award on April 05, 2024 in Honourable Delhi High Court. The hearing in matter was held on April 29, 2024, wherein the Court has granted stay on the arbitration award subject to AAI depositing amount of Rs. 471.04 core payable to the Company as per award within three weeks in the Court which AAI has deposited Rs. 471.04 core in court on May 15, 2024. The matter was part heard on May 22, 2024 and is listed for final arguments on July 18, 2024.

ii. GHIAL had filed an appeal, challenging the disallowance of pre-control period losses and foreign exchange loss on external commercial borrowings, classification of revenues from ground handling, cargo and fuel farm ("CGF") as aeronautical revenues and other issues for determination of aeronautical tariff for the First Control Period ("FCP") commencing from April 01, 2011 to March 31, 2016 by Airport Economic Regulatory Authority ('AERA').

In relation to determination of tariff for the Second Control Period ("SCP"), commencing from April 01, 2016 to March 31, 2021, AERA had issued a consultation paper on November 19, 2017. However, as the aforesaid consultation paper does not address the issues arising out of the FCP, including true up for shortfall of receipt vis-a-vis entitlement for the FCP, GHIAL had filed a writ petition and obtained a stay order from the Hon'ble High Court at Hyderabad in the month of February 2018 in respect of further proceedings in determination of tariff order for the SCP. The Adjudicating Authority, Telecom Disputes Settlement Appellate Tribunal (TDSAT), in its disposal order dated March 04, 2020 has directed AERA to reconsider the issues afresh while determining the aeronautical tariff for the Third Control Period commencing ("TCP") from April 01, 2021.

During the month of August 2021, AERA has issued Tariff Order ("the Order") effective from October 01, 2021 for the TCP commencing from April 01, 2021 to March 31, 2026. GHIAL in the month of September 2021, has filed an appeal against the Order with TDSAT, as the management is of the view that AERA has not considered the BAO & C





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outstanding issues of FCP and SCP in determination of aeronautical tariff for the TCP as directed by TDSAT vide its ordered dated March 04, 2020, while continuing to charge the aeronautical tariff as determined by AERA.

During the current year, TDSAT has pronounced the Judgement and has adjudicated various issues raised by GHIAL including directing AERA to true up the pre-control period losses, to treat CGF as non-aeronautical revenue etc., in favour of GHIAL. However, TDSAT ruled in favor of AERA on certain other issues. GHIAL has filed caveat petition with the Hon'ble Supreme Court to avoid any ex-parte orders in case AERA files an appeal against the TDSAT order. Meanwhile, the management is evaluating TDSAT's decision and planning the next legal steps regarding the issues not resolved in its favour, all while adhering to the aeronautical tariff set by AERA for the TCP.

- 9. The standalone financial results for the Year ended March 31, 2024 reflected an excess of current liabilities over current assets of Rs. 70.11 crore. The closing current liabilities for the bonds (accrued interest) is Rs 0.70 crore, which are due for repayment by the period ending March 31, 2025. The management believes that the Company shall be able to meet its obligations for the next 12 months primarily through financing and internal accruals. Based on the above assessment the management believes that the Company will have available funds to meet its commitments. Accordingly, these standalone financial results have been prepared on the going concern basis.
- 10. a. The board of Directors of the Company in their meeting held on March 17, 2023 had approved the settlement of Bonus CCPS B, C and D between the Company, Shareholders of the Company and holders of CCPS B, C and D wherein cash earn outs to be received by GIL were agreed to be settled at Rs 550.00 crore, to be paid in milestone linked tranches and conversion of these Bonus CCPS B, C and D will take place as per the terms of settlement agreement. Further, the Company, Shareholders and CCPS A holders also agreed on the settlement regarding Bonus CCPS A whereby Company will issue such number of additional equity share to the Holders of CCPS A which will result in increase of shareholding of GIL (along with its subsidiary) from current 51% to 55%. The settlement is subject to certain conditions specified in proposed settlement agreement.

b. The Board of Directors at its meeting held on March 19, 2023 had approved, a detailed Scheme of Merger of GMR Airports Limited ("the Company") with GMR Infra Developers Limited (GIDL) followed by Merger of GIDL with GMR Airports Infrastructure Limited (formerly known as GMR Infrastructure Limited) ("GIL"). The Scheme is subject to the receipt of requisite approvals from, the Securities and Exchange Board of India ("SEBI"), through the stock exchanges, the Reserve Bank of India, the National Company Law Tribunal ("NCLT"), other statutory and regulatory authorities under applicable laws and respective shareholders and creditors. During the quarter ended September 30, 2023, the Company had received the no objection letters from BSE Limited and the Reserve Bank of India. Further, the Company had filed the Company Application with the NCLT. During the quarter ended December 31, 2023, the Company has filed the Company Petition with the NCLT for final hearing and grant of necessary approvals. The matter was heard by the Hon'ble NCLT on May 10 and May 13, 2024 and had reserved the orders. Pending receipt of final order and compliance of related matter, no impact of the aforesaid transaction has been considered in these standalone financial results of the Company for the year ended March 31, 2024.

c. During the year ended March 31, 2023, the Company has entered into scheme of merger with GMR Infra Developers Limited (GIDL) and GMR Airport Infrastructure Limited (GIL). The main objective of the company being investments, a valuation specialist is engaged to determine the fair value of investments using income approach. Basis the valuation, the Company has recognised a sum of Rs 25,605.34 crores (March 31, 2023: Rs 22,165.59 crores) in the other comprehensive income during the year.







11. The Company and GMR Goa International Airport Limited ('GGIAL') has executed a Master Services License Agreement ("MSLA") dated December 15, 2021, ("MSLA") to design, develop, operate and manage the Non-Aero Facilities and Services. As informed by GGIAL, the above agreement being executed between related parties, is subject to approval from Government of Goa (GoG) in terms of Concession Agreement executed between GGIAL and GoG. However, as informed by GGIAL, GoG has directed GGIAL to cancel the MSLA and conduct a fresh bidding.

As on March 31, 2024 all the non-aeronautical services including F&B, Retail, Lounge, etc have been closed and Master Services License Agreement ceased to exist w.e.f. March 31, 2024.

- 12. Notes to additional disclosures as per regulation 52(4) of Securities and Exchange Board of India (Listing Obligation and Disclosures Requirements) Regulation, 2015 (as amended):
 - a) Debt equity ratio represents total borrowings including lease liability (long-term borrowings and short-term borrowings) / total equity (equity share capital + other equity).
 - b) Current ratio represent current assets / current liabilities.
 - c) Long term debt to working capital represent long-term borrowings including non-current lease liability / current assets less current liabilities (including current maturities of long-term borrowings).
 - d) Bad debts to Accounts Receivable ratio represents allowance for bad and doubtful debts / trade receivables. There is no bad debt recognised during the quarter and respective comparative period, hence the ratio as on March 31, 2024: Nil (March 31, 2023: Nil).
 - e) Current liability ratio represents current liabilities (including current maturities of long-term borrowings) / total liabilities (excludes deferred tax liabilities on fair value of equity).
 - f) Total Debt to Total Assets represent total borrowings including lease liability (long-term borrowings, shortterm borrowings and current maturities of long-term borrowings) / total assets.
 - g) Debtors Turnover ratio represents revenue from operations excluding improvement to concession assets/ average trade receivable (including unbilled receivables).
 - h) Operating margin ratio represents Total income less operating expenses (excluding finance cost and depreciation) / Total income excluding improvement to concession assets.
 - i) Net profit margin represents Profit after tax / Total income excluding improvement to concession assets.
 - j) Inventory turnover ratio represents Cost of goods sold/ average value of inventory.
 - k) Capital redemption reserve/debenture redemption reserve: Not applicable as GMR Airports Limited is a non-Banking financial company Non-Deposit (NBFC-ND, CIC-ND-SI) registered with Reserve Bank of India.
 - Outstanding redeemable preference shares (Quantity and Value) as on March 31, 2024: Nil (March 31, 2023: Nil).
 - m) Net worth represents paid-up equity share capital plus Other Equity.







- n) Debt service coverage ratio represents Earnings before Interest and Depreciation / Interest payment, Principal Repayment and lease payment made during the year.
- o) Interest service coverage ratio represents Earnings before Interest and Depreciation / Interest payment.
- p) Earnings per share represents Profit/ (Loss) attributable to equity holders / weighted average number of equity shares.
- 13. Figures of the comparative periods have been regrouped and reclassified wherever necessary to confirm to those of the current period.

For and on behalf of the Board of Directors of GMR Airports Limited



I. PRABHAKARA RAO Executive Director DIN: 03482239 Place: New Delhi Date: May 29, 2024





ANNEXURE I

GMR Airports Limited

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted by GMR Airports Limited along with its standalone financial results for the year ended March 31, 2024

SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / total income (including other income)	675.59	675.59
2	Total Expenditure (including finance cost, tax expenses, share of loss/profit with associates and minority interest before exceptional items)	1,082.71	1,082.71
3	Exceptional items (gain) / loss (net)		
4	Net profit/(loss)	(407.12)	(407,12
5	Earnings Per Share (in Rs.) - Basic	(2.93)	(2.93
6	Total Assets	75,409.29	75,409.29
7	Total Liabilities	21,077.14	21,765.88
8	Net Worth (refer note 1)	54,332.15	53,643.41
9	Any other financial item(s) (as felt appropriate by the management)	Refer Emphasis of matter paragraph in the Auditor's Report	t on Year to Date standalone Financial Results

Note 1: Net worth has been calculated as per the definition of net worth in Guidance Note on "Terms used in Financial Statements" issued by the Institute of Chartered Accountants of India

II. Audit Qualification (each audit qualification seperately) :

(i) Qualification 1

1a. Details of audit qualification:

As detailed in note 7 to the Statement, the Company has issued Bonus Compulsorily Convertible Preference Shares Series A, Series B, Series C and Series D (hereinafter together referred as "Bonus CCPS") to shareholders of the Company pursuant to the terms of the Shareholders' Agreement entered between the shareholders of the Company, the Company and Aéroports de Paris S.A which are being carried at face value. In our opinion, basis the terms of such Bonus CCPS, the accounting treatment is not in accordance with Ind AS 109, Financial Instruments, as the liability towards these Bonus CCPS should be recognised at their fair value. Had the Company applied the appropriate accounting treatment for these Bonus CCPS, 'Other equity' would have been lower by Rs. 688.74 crore (31 March 2023: Rs. 497.34 crore), and 'Other financial liabilities' would have been higher by Rs. 688.74 crore as at 31 March 2024 (31 March 2023: Rs. 497.34 crore).

b. Type of Audit Qualification : Qualified Opinion

c. Frequency of qualification: Fourth year of qualification

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views

Management view is documented in note 7 of standalone results of the Company for the year ended March 31, 2024. As detailed in the notes, during the earlier year, the Company has issued 273,516,392 non-cumulative compulsorily convertible preference shares series A each having a face value of Rs. 10 each, for an aggregate face value of Rs. 273.52 crore as per terms of Shareholders' Agreement ('SHA') dated February 20, 2020 between the Company, Aéroports de Paris S.A. ('ADP'), GMR Airport Infrastructure Limited ('GIL') (formerly known as GMR Infrastructure Limited), and GMR Infra Services Limited ('GISL'). These CCPS are convertible into equity shares no later than November 15, 2024 in accordance with terms of SHA.

Further, during the second closing with ADP, the Company has issued Bonus CCPS series B, C and D each having a face value of Rs.10 each, for an aggregate face value of Rs.169.34 crore as per terms of the amended Shareholders agreement ('Amended SHA') dated July 7, 2020.

Bonus CCPS Series B, C and D are convertible into such number of equity shares depending on Company achieving consolidated target EBIDTA for financial year ended March 31, 2022, March 31, 2023 and March 31, 2024, as detailed in the shareholder agreement.

Bonus Compulsory Convertible Preference Shares Series A, Series B, Series C and Series D are hereinafter together referred as 'Bonus CCPS'.

All these Bonus CCPS are convertible into the equity shares of the Company as per the terms and conditions specified in the SHA and Amended SHA. These Bonus CCPS are issued to the shareholders of the Company as Bonus Shares and are non-redeemable and can only be converted into the equity shares of the Company. The management has chosen to record these Bonus CCPS at the face value and not at fair value in accordance with Ind As 109 'Financial Instruments', owing to the fact that the difference between the fair value and face value, being Rs.688.74 crore is notional in nature and accordingly does not impact the Other Equity, when the final conversion into equity takes place. Considering the terms of these Bonus CCPS, once converted, the requisite adjustments will be made in the Other Equity. This would be also covered in the Boards' Report to be issued pursuant to Section 134 of the Companies Act, 2013.

e. For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable (ii) If management is unable to estimate the impact, reasons for the same: Not Applicable (iii) Auditors' Comments on (i) or (ii) above:







NO

ANNEXURE I GMR Airports Limited

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted by GMR Airports Limited along with its standalone financial results for the year ended March 31, 2024

Signatories:		
Jt. Managing Director & CEO	Grandhi Kiran Kumar Place: Hyderabad	ORTS
Audit Committee Chairman	Subba Rao Amarthaluru Place: Pahalgam	*
Chief Financial Officer	G.R.K. Babu Place: New Delhi	
	Manohar Chowdhry & Associates Chartered Accountants ICAI firm registration number: 0019978 Firm Registration No. : 0031098	
Statutory Auditor	N. U.W. Lister Partner Membership Number: 225084 Place: New Delhi Place: New Delhi Place: New Delhi	
Date:	May 29, 2024	





Manohar Chowdhry & Associates.

Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

Independent Auditor's Report on Consolidated Annual Financial Results of the GMR Airports Limited Pursuant to the Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of GMR Airports Limited

Qualified Opinion

- 1. We have audited the accompanying consolidated annual financial results ('the Statement') of GMR Airports Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associates and joint ventures for the year ended 31 March 2024, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial results of the subsidiaries, associates and joint ventures, as referred to in paragraph 16 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 52 of the Listing Regulations, except for the effects of the matter described in paragraph 3 below; and
 - (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net loss after tax and other comprehensive income and other financial information of the Group, its associates and joint ventures, for the year ended 31 March 2024 except for the effects of the matter described in paragraph 3 below.

Basis for Qualified Opinion

3. As detailed in Note 5 to the Statement, the Holding Company has issued Bonus Compulsorily Convertible Preference Shares Series A, Series B, Series C and Series D (hereinafter together referred as "Bonus CCPS") to shareholders of the Holding Company pursuant to the terms of the Shareholders' Agreement entered between the shareholders of the Holding Company, the Holding Company and Aéroports de Paris S.A which are being carried at face value. In our opinion, basis the terms of such Bonus CCPS, the accounting treatment is not in accordance with Ind AS 109, Financial Instruments, as the liability towards these Bonus CCPS should be recognised at their fair value. Had the Holding Company applied the appropriate accounting treatment for these Bonus CCPS, 'Other equity' would have been lower by Rs. 688.74 crores (31 March 2023; Rs. 497.34 crore), and 'Other financial liabilities' would have been higher by Rs. 688.74 crores as at 31 March 2024 (31 March 2023; Rs. 497.34 crore).

The opinion expressed by us, in our audit report to consolidated financial statements dated 29 May 2024 for the year ended 31 March 2024 was also qualified in respect of above matter.

4. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, its associates and joint ventures, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 16 of the Other Matter section below, is sufficient and appropriate to provide a basis for our qualified opinion.





Manohar Chowdhry & Associates.

Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

Emphasis of Matters

5. We draw attention to note 4 to the accompanying Statement, which describes the uncertainty relating to outcome of litigation pertaining to the costs related to procurement of security equipment, construction of residential quarters for Central Industrial Security Force deployed at the Rajiv Gandhi International Airport, Hyderabad and other costs which have been adjusted from the PSF(SC) Fund up to 31 March 2018, pending final decision from the Hon'ble High Court of Telangana and the consequential instructions from the Ministry of Civil Aviation. Our opinion is not modified in respect of this matter.

The above matter has also been reported as an emphasis of matter in the audit report dated 20 May 2024 issued by one of the joint auditor, K.S. Rao & Co. along with another joint auditor, on the financial statements for the year ended 31 March 2024 of GMR Hyderabad International Airport Limited, a subsidiary of the Holding Company.

6. We draw attention to note 2 to the accompanying Statement, in relation to ongoing litigation between the Delhi International Airport Limited (DIAL) and Airport Authority of India (AAI) in respect of Monthly Annual Fee (MAF) for the period 19 March 2020 to 28 February 2022 for which DIAL had sought to be excused from making payment to AAI as triggered from a force majeure event, which could have a significant impact on the accompanying Statement, if the potential exposure were to materialize. DIAL has received the award from the Tribunal on 6 January 2024, declaring that DIAL is excused from making payment of Annual Fee to AAI from 19 March 2020 till 28 February 2022, which has been challenged by AAI in the Hon'ble High Court of Delhi which has granted stay on the Arbitration award. The Management, based on an independent legal assessment of the Arbitration award, AAI Appeal and stay order of Hon'ble High Court, believes that DIAL has favorable case to claim relief for the period from 1 April 2020 to 28 February 2022. Our opinion is not modified in respect of this matter.

The above matter has also been reported as an emphasis of matter in the audit report dated 29 May 2024 issued by one of the joint auditor, K.S. Rao & Co. along with another joint auditor, on the standalone financial statements for the year ended 31 March 2024 of Delhi International Airport Limited, a subsidiary of the Holding Company.

Responsibilities of Management and Those Charged with Governance for the Statement

7. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its associates and joint ventures in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group and its associates and joint ventures, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its associates and joint ventures, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.





Manohar Chowdhry & Associates. Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

- 8. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures, are responsible for assessing the ability of the Group and of its associates and joint ventures, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
- The respective Board of Directors of the companies included in the Group and of its associates and joint ventures, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates and joint ventures.

Auditor's Responsibilities for the Audit of the Statement

- 10. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
- 11. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint ventures to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial
 statements of the entities within the Group, and its associates and joint ventures, to express an opinion on
 the Statement. We are responsible for the direction, supervision and performance of the audit of financial
 information of such entities included in the Statement, of which we are the independent auditors. For the
 other entities included in the Statement, which have been audited by the other auditors, such other auditors
 remain responsible for the direction, supervision and performance of the audits carried out by them. We
 remain solely responsible for our audit opinion.





Manohar Chowdhry & Associates. Chartered Accountants

Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

- 12. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 13. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- 14. The annual financial statements of 2 subsidiaries included in the Statement whose financial statements reflects total assets of Rs. 36,450.81 crores as at 31 March 2024 and net assets of Rs. 3,551.36 crores as at 31 March 2024, total revenues of Rs. 7,117.91 crores, total net profit after tax of Rs. 96.42 crores, total comprehensive loss of Rs. 27.23 crores and net cash inflows of Rs. 887.87 crores for the year ended on that date, as considered in the Consolidated Annual Financial Statements have been audited by one of the joint auditor, K.S. Rao & Co, along with another joint auditor. For the purpose of our opinion on the consolidated audited financial statements, we have relied upon the work of such other auditor, to the extent of work performed by them.
- 15. The annual financial statements of 11 subsidiaries included in the Statement whose financial statements reflects (before adjustments for consolidation) total assets of Rs. 4,013.74 crores and net assets of Rs. 1,530.58 crores as at 31 March 2024, total revenues of Rs. 1,759.15 crores, total net profit after tax of Rs. 222.34 crores, total comprehensive income of Rs. 220.53 crores and net cash inflows amounting to Rs. 304.98 crores for the year ended on that date, as considered have been audited by one of the joint auditor, K.S. Rao & Co. The Statement also include the Group's share of net loss after tax of Rs. 1.90 crores and total comprehensive loss of Rs. 1.90 crores for the year ended 31 March 2024, in respect of 1 joint venture, as considered in the consolidated financial statement, have also been audited by one of the joint auditor, K.S. Rao & Co.
- 16. We did not audit the financial statements of 5 subsidiaries (including 4 subsidiary consolidated for the year ended 31 December 2023, with a quarter lag), whose financial statements reflects total assets of Rs. 6,332.61 crores and net assets of Rs. 1,640.95 crores as at 31 March 2024, total revenues of Rs. 340.25 crores, total net loss after tax of Rs. 447.70 crores, total comprehensive loss of Rs. 447.82 crores and net cash outflows amounting to Rs. 1,091.64 crores for the year ended on that date, as considered in the consolidated annual financial results. The consolidated annual financial results also include the Group's share of net profit after tax of Rs. 236.45 crores and total comprehensive income of Rs. 236.32 crores for the year ended 31 March 2024, as considered in the consolidated financial statements, in respect of 3 associates and 11 joint ventures (including 7 joint ventures consolidated for the year ended 31 December 2023, with a quarter lag), whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in respect of 3 of section 143 of the Act in so far as it relates to the aforesaid subsidiaries, associates and joint ventures, are based solely on the reports of the other auditors.

Further, of these subsidiaries, associates and joint ventures, 4 subsidiaries and 7 joint ventures are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries and joint ventures located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted and disclosed under key audit matters section above, in so far as it relates to the balances and affairs of such subsidiaries and joint ventures located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.





Manohar Chowdhry & Associates.

Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

17. We did not audit the financial statements of 2 subsidiaries (including 1 subsidiary consolidated for the year ended 31 December 2023, with a quarter lag), whose financial statements reflects total assets of NIL and net assets of Rs. NIL as at 31 March 2024, total revenues of Rs. 3.35 crores, total net profit after tax of Rs. 1.39 crores, total comprehensive income of Rs. 1.39 croress and net cash outflows amounting to Rs. 0.26 crores for the year ended on that date, as considered in the consolidated annual financial results. The consolidated annual financial results also include the Group's share of net loss after tax of Rs. 6.49 crores and total comprehensive loss of Rs. 6.49 crores for the year ended 31 March 2024, as considered in the consolidated annual financial results, in respect of 1 joint veture and 1 associate whose financial statements have not been audited by us. These financial statements are unaudited and have been furnished to us by the management and our opinion on the consolidated annual financial results, and the aforesaid subsidiaries, associates and joint vetures, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

Our opinion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For K. S. Rao & Co. Chartered Accountants Firm Registration No.: 003109S

M.S.2 200

Sudarshana Gupta M S Partner Membership No: 223060

UDIN: 24223060BKAJYY8693

Place: New Delhi Date: May 29, 2024 S. RAO & CO Chartered Accountants * For Manohar Chowdhry & Associates. Chartered Accountants Firm Registration No.: 001997S

Sydhry Chartered P^{I/}Venkataraiu Accountants Partner Membership No: 22508 UDIN: 24225084BKDZSB7006

Place: New Delhi Date: May 29, 2024 K. S. Rao & Co. Chartered Accountants

2nd Floor, 10/2 Khivraj Mansion, Kasturba Road Bengaluru – 560001, India

Manohar Chowdhry & Associates.

Chartered Accountants Plot no -191/56, Near Devinder Vihar, Gurgaon(Haryana) – 122011

Annexure 1

List of entities included in the consolidated annual financial results

S.No	Holding Company					
1	GMR Airports Limited					
S.No	Subsidiary	S.No	Subsidiary			
1	GMR Hyderabad International Airport Limited	11	GMR International Airport BV			
2	GMR Hyderabad Aerotropolis Limited	12	GMR Airports (Singapore) Pte Ltd			
3	GMR Hyderabad Aviation SEZ Limited	13	GMR Airports Greece Single Member SA			
4	GMR Hospitality and Retail Ltd	14	GMR Kannur Duty Free Services Limited			
5	GMR Air Cargo and Aerospace Engineering Limited	15	GMR Hyderabad Airports Assets Limited (Sold on 06 June 2023)			
6	GMR Airport Developers Limited	16	GMR Nagpur International Airport Limited			
7	GMR Aero Technic Limited	17	GMR Vishakhapatnam International Airport Limited			
8	Delhi International Airport Limited	18	GMR Airport Netherland BV			
9	Delhi Airport Parking Services Pvt. Ltd.	19	GMR Airports (Mauritius) Limited (Under Liquidation)			
10	GMR Goa International Airports Limited	20	GMR Hospitality Limited (Incorporated on 25 July 2022)			

S.No	Joint Ventures	S.No	Joint Ventures
1	Laqshya Hyderabad Airport Media Private Limited	8	Mactan Travel Retail Group Co
2	GMR Logistics Park Private Limited	9	SSP-Mactan Cebu Corporation
3	Delhi Aviation Services Private Limited	10	International Airport of Heraklion Crete SA
4	Delhi Aviation Fuel Facility Private Limited	11	Megawide GMR Construction JV
5	Delhi Duty Free Services Private Limited	12	PT Angkasa Pura Avias
6	GMR Bajoli Holi Hydropower Private Limited	13	Globe Merchants INC (Acquired on 16 December 2022)
7	Aboitiz GMR Megawide Cebu Airport Corporation (Formerly known as GMR Megawide Cebu Airport Corporation)		

S.No	Associates	S.No	Associates
1	TIM Delhi Airport Advertisement Private	3	Travel Food Services (Delhi T3) Private Limited
2	Celebi Delhi Cargo Terminal Management India Private Limited	4	Digi Yatra Foundation





Corporate Identity Number (CIN): U65999HR1992PLC101718

Registered Office: TEC Cybercity, Level 18, DLF Cybercity, Building No. 5, Tower A, Phase-III, Gurugram, Haryana-122002

Email: Sushil. Dude ja @gmrgroup.in Website: www.gmrinfra.com

Phone: +91-11-47197000 Fax: +91-11-47197181

Statement of consolidated financial results for the year ended March 31, 2024

Particulars	Year e	(Rs. in crore)
a a contra c	March 31, 2024	March 31, 2023
	(Audited)	(Audited)
A. Continuing operations		
a) Revenue from operations	8,456.64	6,435.40
b) Other income	408.52	488.69
Total Income	8,865.16	6,924.09
2. Expenses		
a) Revenue share paid/ payable to concessionaire grantors (refer note 2)	2,346.57	1,914.72
b) Cost of materials consumed	82.78	88.71
c) Purchase of stock in trade	112.56	134.17
d) Changes in inventories of stock in trade	6.63	(47.45)
e) Sub-contracting expenses	65.55	72.15
f) Employee benefits expense	935.33	720.04
g) Other expenses	1,993.88	1,860.74
Total expenses	5,543.30	4,743.08
3. Earnings before finance cost, tax, depreciation and amortisation expenses (EBITDA) and exceptional items (1 - 2)	3,321.86	2,181.01
4. Finance costs	2,713.70	1,860.94
5. Depreciation and amortisation expense	1,461.27	1,035.77
6. Loss before share of profit of investments accounted for using equity method, exceptional items and tax from continuing operations (3) - (4) - (5)	(853.11)	(715.70)
7. Share of profit on investments accounted for using equity method	222.76	71.36
8. Loss before exceptional items and tax from continuing operations (6) + (7)	(630.35)	(644.34)
9. Exceptional items gain/ (loss) (net) (refer note 8)	67.79	(345.46)
10. Loss before tax from continuing operations (8) + (9)	(562.56)	(989.80)
11. Tax expense (net)	194.4 9	53.36
12. Loss after tax from continuing operations (10) - (11)	(757.05)	(1,043.16)
B. Discontinued operations 13. Profit before tax expense from discontinued operations	1.49	9.24
14. Tax expense on discontinued operations (net)	0.10	0.79
15. Profit after tax from discontinued operations (13) - (14)	1.39	8.45



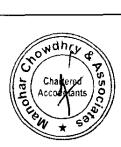




Davidi	17	(Rs. in crore)
Particulars	Year er	
	March 31, 2024 (Audited)	March 31, 2023 (Audited)
16. Loss after tax for the respective year (12) + (15)	(755.66)	(1,034.71
17. Other comprehensive income (net of tax)	(,	(1)11
Continuing operations		
(i) Items that will be reclassified to profit or loss	(110.36)	(473.90
(i) Items that will not be reclassified to profit or loss	(271.80)	(4.08
Discontinued operations	(271.00)	(4.00
(i) Items that will be reclassified to profit or loss		
(i) Items that will not be reclassified to profit or loss		
	(192.16)	(477.08
Total other comprehensive income	(382.16)	(477.98
18. Total comprehensive income (16) + (17)	(1,137.82)	(1,512.69
(Loss)/ profit attributable to		
a) Equity holders of the Parent	(823.87)	(976.50
b) Non controlling interest	68.21	(58.21
Other comprehensive income attributable to		
a) Equity holders of the Parent	(339.71)	(313.21
b) Non controlling interest	(42.45)	(164.77
Total comprehensive income attributable to		(1 - 200 = 1
a) Equity holders of the Parent	(1,163.58)	(1,289.71
b) Non controlling interest	25.76	(222.98
Total comprehensive income attributable to owners from	(1.1(4.45)	(1,295.03
a) Continuing operations	(1,164.45) 0.87	(1,295.05
b) Discontinued operations		
19. Paid-up equity share capital (Face value - Rs. 10 per share)	1,406.67	1,406.6
20. Other equity (including non controlling interest)	671.25	1,355.12
21. Earnings per share		
Continuing operations		
Basic (in Rs.)	(5.87)	(6.98
Diluted (in Rs.)	(5.87).	(6.98
Discontinued operations		
Basic (in Rs.)	0.01	0.0
Diluted (in Rs.)	0.01	0.0
Total operations	l l	
Basic (in Rs.)	(5.86)	(6.94
Diluted (in Rs.)	(5.86)	(6.94



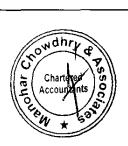
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Particulars	Year ended		
	March 31, 2024	March 31, 2023	
	(Audited)	(Audited)	
22. Ratio (refer note 10)			
Current ratio	1.10	0.80	
Debt- Equity Ratio	15.98	9.99	
Debt service coverage ratio	0.33	0.2	
Trade receivables turnover ratio	12.59	10.7	
Inventory turnover ratio	1.53	1.5:	
Interest service coverage ratio	0.98	0.63	
Long term debt to working capital	40.76	(26.47	
Bad debts to accounts receivable ratios	-		
Current liability ratios	0.17	0.13	
Total debts to total assets	0.70	0.6	
Operating margin Percent	17.43%	12.60%	
Net profit margin percent	-9.09%	-16.45%	
Outstanding redeemable preference share(Qty and Value)	NA	NA	
Debenture redemption reserve (in Rs. crore)	253.00	199.00	
Net worth (including non controlling interest) (in Rs. crore)	2.077.92	2,761.7	
Net profit after tax (in Rs. crore)	(755.66)	(1,034.71	
EPS from continuing operation (in Rs.)	(5.87)	(6.98	







	Particulars		(Rs. in crore)	
	rarticulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)	
A	Assets	(/tudited)	(//////////////////////////////////////	
1	Non-current assets			
	Property, plant and equipment	27,205.21	14,107.52	
	Capital work-in-progress	1,669.84	11,172.92	
	Goodwill	719.35	719.35	
	Other intangible assets	449,78	400.02	
	Right of use assets	607,01	182.05	
	Intangible assets under development	3.99	1.66	
	Investments accounted for using equity method	1,408.02	2,566.38	
	Financial assets			
	Investments	119.08	42,75	
	Loans	471.09	415.00	
	Other financial assets	2,708.38	2,238.32	
	Non-current tax assets (net)	125.92	125.74	
	Deferred tax assets (net)	531,81	595.55	
	Other non-current assets	2,654.54	2,326.16	
		38,674.02	34,893.42	
2	Current assets			
	Inventories	130.20	134.61	
	Financial assets			
	Investments	2,798.24	2,535.45	
	Trade receivables	398.30	296.94	
	Cash and cash equivalents	1,774.19	733.32	
	Bank balances other than cash and cash equivalents	1,018.61	731.88	
	Loans	438.22	414.64	
	Other financial assets	598.37	851.77	
	Other current assets	252.10	331.84	
		7,408.23	6,030,45	
	Assets held for sale	1,156.04	-	
	Total assets	47,238.29	40,923.87	
B	Equity and liabilities			
3	Equity			
	Equity share capital	1,406.67	1,406.67	
	Other equity	(1,736.08)	88.04	
	Equity attributable to equity holders of the parent	(329.41)	1,494.71	
	Non-controlling interests	2,407.33	1,267.08	
	Total equity	2,077.92	2,761.79	
	Liabilities			
4	Non-current liabilities			
-	Financial liabilities			
	Borrowings	31,706.30	25,544.93	
	Lease liabilities	544.07	190,19	
	Other financial liabilities	1,705.98	2,785.84	
	Provisions	26,09	28.66	
	Deferred tax liabilities (net)	30.06	26.08	
	Other non-current liabilities	3,374.87	2,583.81	
		37,387.37	31,159.51	
s	Current liabilities			
	Financial liabilities			
	Borrowings	889.76	1,827.23	
	Lease liabilities	68.23	23.39	
	Trade payables	1,100.53	832.91	
	Other financial liabilities	3,497.87	3,463.27	
	Other current liabilities	817.92	611.80	
	Provisions	240.20	223.68	
	Current tax liabilities (net)	2.45	20.29	
		6,616.96	7,002.57	
	Liabilities classified as held for sale	1,156.04	.,,	
	Total equity and liabilities	47,238.29	40,923.87	

GMR Airports Limited Consolidated Statement of Assets and Liabilities



i.





Particulars	March 31, 2024	<u>(Rs. in crore</u> March 31, 2023
	(Audited)	(Audited
CASH FLOW FROM OPERATING ACTIVITIES	((, , , , , , , , , , , , , , , , , , ,
Loss before tax expenses from continuing operations	(562.56)	(989.80
Profit before tax expenses from discontinued operations	1.49	9.24
	(561.07)	(980.56
Adjustments: Demociation of property plants and equipment and even the time of interval to prote and air by a firm events	1.4(1.00	1.040.07
Depreciation of property, plant and equipment and amortization of intangible assets and right of use assets	1,461.99	1,040.07
Provisions no longer required, written back	(7.36)	(1.94
Unrealised exchange gain Property, plant and equipment written off / loss on sale of property, plant and equipment (net)	(2.12)	(213.59
Exceptional items (gain)/ loss (net)	6.46 (67.79)	21,54 345,46
Redemption premium on borrowings	(07.79)	89.25
Provision / write off of doubtful advances and trade receivables	6,65	65,99
Income from government grant	(5.28)	(5.27
Interest expenses on financial liability carried at amrotised cost	(0.28)	106.94
Deferred income on financial liability carried at amotised cost	(152.94)	(124.71
Net gain on sale or fair valuation of investments	(133.15)	(48.91
Finance costs	2,603.41	1,758.96
Finance income	(247.58)	(165.55
Share of profit on investments accounted for using equity method	(222.76)	(71.36
Operating profit before working capital changes	2,788.75	1,816.32
Movements in working capital	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,010,002
Increase in trade payables and financial/other liabilities and provisions	1,274.23	669.06
Increase in non-current/current financial and other assets	(116.16)	(339.66
Cash generated from operations	3,946.82	2,145.72
Direct taxes paid (net)	(130.81)	(15.32
Net cash flow from operating activities (A)	3,816.01	2,130.40
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, intangible assets and cost incurred towards assets under	(4,523.62)	(3,920.23
construction / development	(4,323.02)	(3,720.23
Proceeds from sale of property, plant and equipment and intangible assets	3.12	37.38
Consideration received on sale of stake in joint ventures		214.30
Proceeds from exchangeable notes (refer note 6)		1,149.27
Investment in debenture/ other instruments	(38,42)	
Consideration received on dipsosal of subsidiary	139.47	-
Payment for acquisition of additional stake in subsidiaries	(847.97)	-
Purchase of current investments (net)	(174.49)	(810.59
Loans given (net)	(79.67)	(44.61
Movement in bank deposits (net) (having original maturity of more than three months)	(379.67)	707.79
Dividend received from investments accounted for using equity method	239.30	138.74
Finance income received	292.27	240,54
Net cash flow used in investing activities (B)	(5,369.68)	(2,287.41
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	11,186.52	6,025.54
Repayment of borrowings	(6,287.02)	(4,394.23
Proceeds from cancellation of mark to market instruments		225.49
Proceeds from issue of convertible instruments	1,026.12	-
Issue of equity shares by subsidiary company	8.10	2.68
Repayment of lease liabilities	(51,11)	(23.68
Finance costs paid	(3,252.99)	(2,596.82
Net cash flow from/ (used in) financing activities (C)	2,629.62	(761.02
Net increase/ (decrease) in cash and cash equivalents $(A + B + C)$	1,075.95	(918.03
Cash and cash equivalents as at beginning of the year	695.33	1,601.26
Less: Cash and cash equivalents for disposal of subsidiary	(0.20)	-
Effect of exchange difference on cash and cash equivalents held in foreign currency	3.11	12.10
Cash and cash equivalents as at the end of the year	1,774.19	695.33
COMPONENTS OF CASH AND CASH EQUIVALENTS		
Balances with banks:		
On current accounts	508.64	346.43
On current accounts Deposits with original maturity of less than three month	1,262.74	355.64
Cheques / drafts on hand	1,202.74	29.86
Cash on hand	2.81	1.39
Cash credit and overdrafts from bank	2.01	(37.99
Total cash and cash equivalents as at the end of the year	1,774.19	695.33

GMR Airports Limited Consolidated statement of cash flows for the year ended March 31, 2024



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Notes to the consolidated financial results for the year ended March 31, 2024

- 1. Consolidation and Segment Reporting
 - (a) GMR Airports Limited ('the Company', 'the Holding Company' or 'GAL') carries on its business through various subsidiaries, joint ventures, and associates (hereinafter referred to as 'the Group'), being special purpose vehicles exclusively formed to build and operate various airport related projects.
 - (b) The business activities of the Group fall within single business segment in terms of Ind-AS 108 'Operating Segment'.
- 2. DIAL issued various communications to Airports Authority of India ("AAI") from the month of March 2020 onwards inter-alia under Article 16 (Force Majeure) and informed AAI about the impact of Covid-19 on the Delhi International Airport and expressed its inability to perform its certain obligations under OMDA and thereby requested for excusal from payment of Monthly Annual Fee (MAF) on account of the same. The said event(s) of Force Majeure had also been admitted by AAI in its communication to DIAL. Consequently, DIAL was entitled to suspend or excuse the performance of its said obligation to pay Annual Fee/Monthly Annual Fee in accordance with OMDA, as notified to AAI. However, AAI had not agreed to such entitlement of DIAL under OMDA. This had resulted in a dispute between DIAL and AAI and for the settlement of which, DIAL had invoked on September 18, 2020 dispute resolution mechanism in terms of Article 15 of OMDA. Further, on December 02, 2020, DIAL again requested to AAI to direct the ICICI Bank (Escrow Bank) to not to transfer the amounts from Proceeds Accounts to AAI Fee Account, seeking similar treatment as granted by Hon'ble High Court of Delhi to Mumbai International Airport Limited.

In the absence of response from AAI, DIAL approached Hon'ble High Court of Delhi seeking certain interim reliefs by filing a petition under section 9 of Arbitration & Conciliation Act on December 05, 2020 due to the occurrence of Force Majeure event due to post outbreak of COVID 19 and its consequential impact on business of DIAL, against AAI and ICICI Bank (Escrow Bank). The Hon'ble High Court of Delhi vide its order dated January 05, 2021 has granted ad-interim reliefs with following directions:

- The ICICI Bank is directed to transfer back, into the Proceeds Account, any amount which may have been transferred from the Proceeds Account to the AAI Fee Account, after December 09, 2020,
- Transfer of moneys from the Proceeds Account to the AAI Fee Account, pending further orders, shall stand stayed and DIAL can use money in Proceeds Account to meet its operational expenses.







Notes to the consolidated financial results for the year ended March 31, 2024

Meanwhile with the nomination of arbitrators by DIAL and AAI and appointment of presiding arbitrator, the arbitration tribunal had been commenced from January 13, 2021. The final arguments before arbitration tribunal were concluded in March 2023.

Before DIAL's above referred section 9 petition could be finally disposed off, AAI preferred an appeal against the ad-interim order dated January 05, 2021 under section 37 of the Arbitration and Conciliation Act, 1996 before division bench of Hon'ble High Court of Delhi, these proceedings were subsequently dismissed/disposed off in view of the settlement arrived at between the DIAL and AAI.

Basis the legal opinion obtained, DIAL was entitled to not to pay the Monthly Annual fee under article 11.1.2 of OMDA to AAI being an obligation it is not in a position to perform or render on account of occurrence of Force Majeure Event, in terms of the provisions of Article 16.1 of OMDA till such time DIAL achieves level of activity prevailing before occurrence of Force majeure. Further, DIAL had also sought relief for a refund of MAF of an amount of Rs. 465.77 crore appropriated by AAI for the period starting from March 19, 2020 till December 2020.

In view of the above, the management of DIAL had not provided the Monthly Annual Fee to AAI for the period April 01, 2020 to March 31, 2022 amounting to Rs. 1,758.28 crore.

As AAI had already appropriated the Monthly Annual Fee amounting to Rs. 446.21 crore from April 01, 2020 till December 09, 2020, which DIAL had already protested. The same had been shown as Advance to AAI paid under protest. However, since the recovery of this amount was sub-judice before the Hon'ble High Court of Delhi and the arbitral tribunal, as a matter of prudence, DIAL had created a provision against above advance and shown the same in other expenses during the financial year ended March 31, 2021.

As an interim arrangement the Parties (DIAL and AAI) by mutual consent and without prejudice to their rights and contentions in the dispute before the arbitral tribunal, had entered into a settlement agreement dated April 25, 2022, for the payment of Annual Fee/ Monthly Annual Fee (AF/ MAF) with effect from April 2022, prospectively. Accordingly, DIAL has paid MAF to AAI w.e.f. April 01, 2022 onwards as per approved Business Plan.

Consequent to this interim arrangement, both DIAL and AAI had filed copy of the settlement agreement in their respective petition and appeal before Hon'ble High Court of Delhi and have withdrawn the pending proceedings. This arrangement was entirely without prejudice to the rights and contentions of the parties in respect of their respective claims and counter claims in the pending arbitration proceedings, including the







Notes to the consolidated financial results for the year ended March 31, 2024

disputes in respect of payment/ non-payment of MAF from March 19, 2020 onwards, till such time as provided in Article 16.1.5 (c) of OMDA.

The Arbitral Tribunal on January 06, 2024 (modified on January 16, 2024) has pronounced the award dated December 21, 2023. As per the award, DIAL is excused from making payment of Annual Fee to AAI from March 19, 2020 till February 28, 2022.

AAI has filed Petition under Section 34 of the Arbitration and Conciliation Act, 1996 for setting aside the Arbitral Award on April 05, 2024 in Hon'ble High Court of Delhi. The hearing in matter was held on April 29, 2024, wherein the Hon'ble High Court of Delhi has granted stay on the arbitration award subject to AAI depositing amount of Rs. 471.04 core payable to DIAL as per award within three weeks in the Hon'ble High Court of Delhi. Subsequently, AAI has deposited Rs. 471.04 crore in court on May 15, 2024. The matter was part heard on May 22, 2024 and is listed for final arguments on July 18, 2024.

In view of the favourable award and deposit of Rs. 471.04 crore made by AAI with the Hon'ble High Court of Delhi, DIAL has reversed the Provision against advance created for Rs. 446.21 crore in FY 2020-21 and is disclosed by DIAL as an "Exceptional item" during the year ended March 31, 2024.

Further, AAI has raised the invoice towards MAF of March 2022 on May 01, 2024 and requested payment along with interest, DIAL has paid MAF and interest to AAI on May 06, 2024. Accordingly, the amount of Rs. 156.81 crore for MAF of March 2022 and Rs. 8.03 crore for interest till March 31, 2024 is disclosed by DIAL as an "Exceptional item" during the year ended March 31, 2024.

3. (a) In case of GMR Hyderabad International Airport Limited ('GHIAL'), a subsidiary of the Company, had filed an appeal, challenging the disallowance of pre-control period losses and foreign exchange loss on external commercial borrowings, classification of revenues from ground handling, cargo and fuel farm as aeronautical revenues and other issues for determination of aeronautical tariff for the First Control Period ("FCP") commencing from April 01, 2011 to March 31, 2016 by Airport Economic Regulatory Authority ('AERA').

In relation to determination of tariff for the Second Control Period ("SCP"), commencing from April 01, 2016 to March 31, 2021, AERA had issued a consultation paper on November 19, 2017. However, as the aforesaid consultation paper does not address the issues arising out of the FCP, including true up for shortfall of receipt vis-a-vis entitlement for the FCP, GHIAL had filed a writ petition and obtained a stay order from the Hon'ble High Court at Hyderabad in the month of February 2018 in respect of further proceedings in determination of tariff order for the SCP. The Adjudicating Authority, Telecom Disputes Settlement Appellate Tribunal







Notes to the consolidated financial results for the year ended March 31, 2024

(TDSAT), vide its order dated March 04, 2020 had directed AERA to reconsider the issues afresh while determining the aeronautical tariff for the Third Control Period commencing ("TCP") from April 01, 2021.

During the month of August 2021, AERA has issued Tariff Order ("the Order") effective from October 01, 2021 for the TCP commencing from April 01, 2021 to March 31, 2026. GHIAL in the month of September 2021, had filed an appeal against the Order with TDSAT, as the management was of the view that AERA has not considered the outstanding issues of FCP and SCP in determination of aeronautical tariff for the TCP as directed by TDSAT vide its ordered dated March 04, 2020, while continuing to charge the aeronautical tariff as determined by AERA.

During the current year, TDSAT has pronounced the Judgement and has adjudicated various issues raised by GHIAL including directing AERA to true up the pre-control period losses, to treat CGF as non-aeronautical revenue etc., in favor of GHIAL. However, TDSAT ruled in favour of AERA on certain other issues. GHIAL has filed caveat petition with the Hon'ble Supreme Court to avoid any ex-parte orders in case AERA files an appeal against the TDSAT order. Meanwhile, the management is evaluating TDSAT's decision and planning the next legal steps regarding the issues not resolved in its favour, all while adhering to the aeronautical tariff set by AERA for the TCP.

(b) In case of DIAL AERA has issued tariff order no 57/2020-21 for third control period ("CP3") starting from April 01, 2019 to March 31, 2024 on December 30, 2020 allowing DIAL to continue with Base Airport Charges ("BAC") +10% tariff for the balance period of third control period. AERA has also allowed compensatory tariff in lieu of Fuel Throughput Charges w.e.f. February 01, 2021 for the balance period of third control period. DIAL had also filed an appeal against some of AERA's decision in third control period order on January 29, 2021 with TDSAT. As per the AERA Order no. 40/2023-24 dated March 15, 2024, the existing tariff as applicable as on March 31, 2024, is extended on interim basis for a further period of six months or till the determination of regular tariffs for the fourth Control Period ("CP4") starting from April I, 2024 to March 31, 2029.

DIAL had also filed an appeal against the second control period ("CP2") before the TDSAT. Also, DIAL in respect of TDSAT order against first Control period appeal dated April 23, 2018 had filed a limited appeal in the Hon'ble Supreme Court of India on July 21, 2018 in respect of which judgement pronounced on July 11, 2022, citing that all appeals are distnissed, except on the issue relating to corporate tax pertaining to aeronautical services, where DIAL's contention had been accepted that the Annual Fee paid by DIAL should not be deducted from expenses pertaining to aeronautical services before calculating the 'T' (tax) element in the formula.







Notes to the consolidated financial results for the year ended March 31, 2024

TDSAT at the request of AERA and concurred by DIAL had agreed and tagged CP2 appeal with CP3 appeal. The arguments are concluded in the matter and DIAL had made written submissions on May 23, 2023. The final order was pronounced on July 21, 2023. TDSAT in its order has allowed certain claims of DIAL and disallowed certain others.

AERA has filed an appeal before the Hon'ble Supreme Court on October 19, 2023 against the judgement dated July 21, 2023 passed by TDSAT. The matter was heard on March 11, 2024 and listed for arguments on August 6, 2024.

4. (a) The Ministry of Civil Aviation (MoCA) had issued orders in 2014, requiring the Airport Operators to reverse the expenditure incurred from PSF (SC) Fund towards (a) procurement and maintenance of security systems/equipment; (b) construction of other long lived assets (refer note (b) below) along with interest till date of reversal. GHIAL had utilised approximately Rs.142.00 crore towards the aforesaid expenses till March 31, 2018, excluding related maintenance expense, other costs and interest thereon which is presently unascertainable. The Comptroller and Auditor General, during their audits of PSF (SC) fund, observed that the funds utilised by GHIAL is contrary to the directions issued by MoCA. The Management is of the opinion that the utilisation of funds from PSF(SC) escrow account is consistent with the Standard Operating Procedures, guidelines and clarification issued by the MoCA from time to time on the subject of utilization of PSF (SC) funds.

As the above order, in management's opinion, is contrary to and inconsistent with SOPs, guidelines and clarification issued by the MoCA from time to time in this regard, GHIAL had challenged the said order vide writ petition before the Hon'ble High court of Andhra Pradesh. The Hon'ble High Court, vide its order dated March 03, 2014 followed by further clarifications dated April 28, 2014 and December 24, 2014, stayed the MoCA order with an undertaking that, in the event the decision of the writ petition goes against GHIAL it shall restore the PSF (SC) Fund to this extent. The matter is currently sub judice with the Hon'ble High Court of Telangana.

Based on the internal legal assessments, GHIAL's management is of the view that no further adjustments are required to be made, in this regard to the accompanying consolidated financial results of the Group for the year ended March 31, 2024.

(b) As per the advice from the Ministry of Home Affairs and the Standard Operating Procedures ('SOP') issued by MoCA on March 06, 2002, GHIAL, through its erstwhile wholly owned subsidiary, Hyderabad Airport Security Services Limited ('HASSL' liquidated on September 20, 2019) constructed residential quarters for Central Industrial Security Forces ('CISF') deployed at the Hyderabad airport. After completion







Notes to the consolidated financial results for the year ended March 31, 2024

of such construction, the total construction cost including the cost of land and related finance cost amounting to Rs. 113.73 crore till March 31, 2018 was debited to the PSF (SC) Fund with corresponding intimation to MoCA. The Comptroller and Auditor General of India ('CAG'), during their audits of PSF (SC) Fund, observed that, GHIAL had not obtained prior approval from MoCA for incurring such cost from the PSF (SC) Fund as required by the guidelines dated January 08, 2010 and April 16, 2010 issued by MoCA. However, management of the Group is of the opinion that these guidelines were issued subsequent to the construction of the said residential quarters and approached MoCA for approval to debit such costs to the PSF (SC) Fund account. Pending final outcome of the matter from Hon'ble High Court of Telangana, residential quarters continued to be accounted under PSF(SC) Fund and no adjustments have been made to the accompanying consolidated financial results of the Group for the year ended March 31, 2024.

5. During the year ended March 31, 2020, the Holding Company has issued 273,516,392 non-cumulative compulsorily convertible preference shares series A each having a face value of Rs. 10 each, for an aggregate face value of Rs. 273.52 crore as per terms of Shareholders' Agreement ("SHA") dated February 20, 2020 among Company, Aéroports de Paris S.A. ('ADP'), GMR Airports Infrastructure Limited (formerly known as GMR Airports Infrastructure Limited) ('GIL') and GMR Infra Services Limited ('GISL') and the Share Subscription and Share Purchase Agreement dated 20 February 2020 ("SSPA") entered into among ADP, GIL, GMR Infra Developers Limited ('GIDL'), GISL and Company. These CCPS are convertible into equity shares no later than November 15, 2024 in accordance with terms of SHA.

Further, during the year ended March 31, 2021 as part of second closing with ADP, Holding Company has issued Bonus CCPS series B, C and D each having a face value of Rs. 10 each, for an aggregate face value of Rs. 169.34 crore as per terms of the revised Shareholders agreement dated July 07, 2020. Bonus CCPS Series B, C and D are convertible into such number of equity shares in accordance with schedule 12 of amended shareholder agreement which are dependent on GAL consolidated target EBITDA on the basis of audited consolidated financial statements year ended March 31, 2022, March 31, 2023 and March 31, 2024 as detailed in shareholders agreement. The Bonus Compulsory Convertible Preference Shares Series A, Series B, C and Series D are together herein referred as 'Bonus CCPS'.

All these Bonus CCPS are convertible into the equity shares of the Holding Company as per the terms and conditions specified in the SHA. These Bonus CCPS are issued to the shareholders of the Holding Company as Bonus Shares and are non-redeemable and can only be converted into the equity shares of the Holding Company. These Bonus CCPS are currently recorded at the face value and not at fair value in accordance with Ind As 109 'Financial Instruments'. The difference between the fair value and face value being notional in nature, amounting to Rs. 688.74 crore does not impact the Other Equity. Considering the terms of these Bonus CCPS, once converted, the requisite adjustments will be made in the Other Equity.







Notes to the consolidated financial results for the year ended March 31, 2024

- 6. During the period ended December 31, 2022, GMR Airports International BV (GAIBV), a subsidiary of the Holding Company, has entered into definitive agreements with Aboitiz Infra Capital Inc (AIC), for AIC to acquire shares in GMR-Megawide Cebu Airport Corporation (GMCAC) along with identified associates. During the quarter ended December 31, 2022, upon completion of all customary approvals, GAIBV has received cash consideration of PHP 9.4 billion (including exchangeable notes which as per the agreements are exchangeable against GAIBV's balance equity in GMCAC on October 31, 2024).During the current year, investment in GMCAC and related exchangeable notes has been classified as held for sale in accordance with the requirement of Ind AS 105 'Non-current Assets Held for Sale and Discontinued Operations'.
- 7. a) The board of Directors of the Holding Company in their meeting held on March 17, 2023 had approved the settlement of Bonus CCPS B, C and D between the Holding Company, Shareholders of the Holding Company and holders of CCPS B, C and D wherein cash earn outs to be received by GIL were agreed to be settled at Rs 550.00 crore, to be paid in milestone linked tranches and conversion of these Bonus CCPS B, C and D will take place as per the terms of settlement agreement. Further, the Holding Company, Shareholders and CCPS A holders also agreed on the settlement regarding Bonus CCPS A whereby Holding Company will issue such number of additional equity share to the Holders of CCPS A which will result in increase of shareholding of GIL (along with its subsidiary) from current 51% to 55%. The settlement is subject to certain conditions specified in proposed settlement agreement.

b) The Board of Directors at its meeting held on March 19, 2023 had approved, a detailed Scheme of Merger of GMR Airports Limited ("the Company") with GMR Infra Developers Limited (GIDL) followed by Merger of GIDL with GMR Airports Infrastructure Limited (formerly known as GMR Infrastructure Limited) ("GIL"). The Scheme is subject to the receipt of requisite approvals from the Securities and Exchange Board of India ("SEBI") through the stock exchanges, the Reserve Bank of India, the National Company Law Tribunal ("NCLT"), other statutory and regulatory authorities under applicable laws and respective shareholders and creditors. During the quarter ended September 30, 2023, the Company had received the no objection letters from BSE Limited and the Reserve Bank of India. Further, the Company had filed the Company Application with the NCLT. During the quarter ended December 31, 2023, the Company, GIDL and GIL have obtained requisite approvals from their respective creditors and shareholders. Further, the Company Petition with the NCLT for final hearing and grant of necessary approvals. The matter was heard by the Hon'ble NCLT on May 10 and May 13, 2024 and had reserved the orders. Pending receipt of final order and compliance of related matter, no impact of the aforesaid transaction has been considered in these consolidated financial results.

 Exceptional items comprise of the (loss)/gain on fair value of financial assets and disposal of investments, impairment of investment in joint venture, provision towards property tax, write back of provision against advance and payment of MAF as mentioned in note 2.







Notes to the consolidated financial results for the year ended March 31, 2024

9. The Holding Company and GMR Goa International Airport Limited ('GGIAL') has executed a Master Services License Agreement ("MSLA") dated December 15, 2021, ("MSLA") to design, develop, operate and manage the Non-Aero Facilities and Services. As informed by GGIAL, the above agreement being executed between related parties, is subject to approval from Government of Goa (GoG) in terms of Concession Agreement executed between GGIAL and GoG. However, as informed by GGIAL, GoG has directed GGIAL to cancel the MSLA and conduct a fresh bidding.

Subsequent to the execution of agreement between the Holding Company and GGIAL, the Holding Company has executed various sub-contracts with various parties for provision of non-aeronautical services including F & B, Retail, Lounge etc., certain contracts out of these have lock in period of 1 year.

During the year, GGIAL has awarded the retail contracts to new concessionaires and refunded the security deposit paid by the Holding Company to GGIAL. Consequentially, the Holding Company has cancelled the sub-contracts executed by the Holding Company with concessionaires with respect to retail operations.

Further, the Holding Company continue to operate car park related operations under the existing MSLA as on March 31, 2024 and F & B business is closed w.e.f. January 01, 2024.

As on March 31, 2024 all the non-aeronautical services including F & B, Retail, Lounge, etc have been closed and Master Services License Agreement ceased to exist w.e.f. March 31, 2024.

10. Notes to additional disclosures as per regulation 52(4) of Securities and Exchange Board of India (Listing Obligation and Disclosures Requirements) Regulation, 2015 (as amended):

a) Current ratio represent current assets/ current liabilities

b) Debt equity ratio represents total debt (Non-current borrowings + Current borrowings + Non- current lease liabilities + Current lease liabilities) / total equity (equity share capital + other equity + non-controlling interest).

c) Debt service coverage ratio represents earnings available for debt services. (net profit after taxes + depreciation and amortization expense + finance cost + loss on sale of fixed assets - profit on investments accounted for using equity method) / Debt service (interest paid, including borrowing cost capitalized + lease payments + principal repayments of borrowings).

d) Trade receivables turnover ratio represents revenue from operations*/ average trade receivables (including unbilled revenue).







Notes to the consolidated financial results for the year ended March 31, 2024

e) Inventory turnover ratio represents cost of goods sold (Cost of materials consumed+ Purchases of traded goods+ Changes in inventories of stock-in-trade)/ Average Inventory

f) Interest service coverage ratio represents earnings available for interest services. (net profit after taxes + depreciation and amortization expense + finance cost + loss on sale of fixed assets - profit on investments accounted for using equity method) / interest expenses (interest paid, including borrowing cost capitalized + interest on lease payments).

g) Long term debt to working capital represents (Non current borrowings + Non current lease liabilities) / (current assets less current liabilities).

h) Current liability ratio represents current liabilities / total liabilities.

i) Total debts to total assets represent total debt /total assets.

j) Operating profit margin represents (Earnings before interest, tax, profit on investments accounted for using equity method - Other income)/ revenue from operations*.

k) Net profit margin represents profit after tax (profit on investments accounted for using equity method) / revenue from operations*.

l) Net worth represents paid-up equity share capital + other equity + non-controlling interest.

m) Debenture Redemption reserve being statutory reserve in nature considered at gross value.

*Revenue from operations exclude interest income and gain on sale of investment.

The above ratios have been calculated as per consolidated statement of profit and loss from continuing operations.

- 11. The accompanying consolidated financial results of the Group for the year ended March 31, 2024 have been reviewed by the Audit Committee and approved by Board of Directors at their meeting on May 29, 2024.
- 12. The Company has presented profit/ (loss) before finance costs, taxes, depreciation, amortisation expense and exceptional items as EBITDA.







Notes to the consolidated financial results for the year ended March 31, 2024

13. Previous year figures have been re-grouped / reclassified, wherever necessary to confirm the current year classification.

For GMR Airports Limited

I. PRABHAKARA RAO Executive Director DIN No. 03482239



Place: New Delhi Date: May 29, 2024





ANNEXURE I

GMR Airports Limited Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted by GMR Airports Limited along with its consolidated financial results for the year ended March 31, 2024

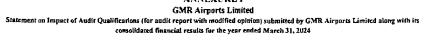
	. Particulars	Audited Figures (as reported before	Adjusted Figures (audited figures after
		adjusting for qualifications)	adjusting for qualifications)
1	Turnover / total income (including other income)	8,865.16	8,865.1
2	Total Expenditure (including finance cost, tax expenses, share of	9,688.61	9,688.6
	loss/profit with associates and loss/profit from discontinued		
	operations before exceptional items)		
3	Exceptional items gain (net)	67.79	
4	Net loss	(755.66)	
5	Earnings Per Share (in Rs.) - Basic	(5.86)	(5.)
6	Total Assets	47,238.29	47,238.2
7	Total Liabilities	45,160.37	45,849.
8	Net Worth (refer note 1)	2,077.92	1,389
9	Any other financial item(s) (as felt appropriate by the	Refer Emphasis of Matter paragraph in the A	uditor's Report on Year to Date Consolidated
	management)	Financia	
Note 1	Net worth has been calculated as per the definition of net worth in	**************************************	
Ассоц	ntants of India		
	Qualification (each audit qualification seperately) :		
	leation		
	etails of audit qualification:		
As det	ailed in Note 5 to the Statement, the Holding Company has issued	Bonus Compulsorily Convertible Preference Sh	ares Series A, Series B, Series C and Serie
therein	after together referred as "Bonus CCPS") to shareholders of the I	Holding Company pursuant to the terms of the	Shareholders' Agreement entered between
	- /	• • • • •	-
	olders of the Holding Company, the Holding Company and Aéropo		• •
	CCPS, the accounting treatment is not in accordance with Ind AS		-
their fa	air value. Had the Holding Company applied the appropriate accou	inting treatment for these Bonus CCPS, 'Other	equity' would have been lower by Rs. 688
crore (31 March 2023: Rs. 497.34 crore), and 'Other financial liabilities'	would have been higher by Rs. 688.74 crore as	at 31 March 2024 (31 March 2023: Rs. 497
crore)			
	e of Audit Onalification) Qualified Oninion		
b. Typ	e of Audit Qualification : Qualified Opinion		
b. Typ c. Free	quency of qualification: Fourth year of qualification		
b. Typ c. Free d. For	guency of qualification: Fourth year of qualification Audit Qualification(s) where the impact is quantified by the au		
b. Typ c. Free d. For Manag	quency of qualification: Fourth year of qualification Audit Qualification(s) where the impact is quantified by the au gement view is documented in note 5 of consolidated results of Hol	ding Company for the year ended March 31, 20	
b. Typ c. Free d. For Manag	guency of qualification: Fourth year of qualification Audit Qualification(s) where the impact is quantified by the au	ding Company for the year ended March 31, 20	
b. Typ c. Free d. For Manag year, th	quency of qualification: Fourth year of qualification Audit Qualification(s) where the impact is quantified by the au gement view is documented in note 5 of consolidated results of Hol	ding Company for the year ended March 31, 20 pulsorily convertible preference shares series A	each having a face value of Rs. 10 each, for
b. Typ c. Free d. For Manag year, th aggreg	quency of qualification: Fourth year of qualification Audit Qualification(s) where the impact is quantified by the au ement view is documented in note 5 of consolidated results of Hol he Holding Company has issued 273,516,392 non-cumulative comp ate face value of Rs. 273.52 crore as per terms of Shareholders' Ap	ding Company for the year ended March 31, 20 pulsorily convertible preference shares series A greement ('SHA') dated February 20, 2020 betw	each having a face value of Rs. 10 each, for reen the Holding Company, Aéroports de P
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b. Typ c. Free d. For Manag year, tt aggreg S.A. (⁺ are cor Furthen face va Bonus year er Bonus All the Bonus Holdin Instrum Other I the Ott e. For (i) Mat	quency of qualification: Fourth year of qualification Audit Qualification(s) where the impact is quantified by the au terment view is documented in note 5 of consolidated results of Hol- ne Holding Company has issued 273,516,392 non-cumulative comp ate face value of Rs. 273,52 crore as per terms of Shareholders' Af ADP'), GMR Airport Infrastructure Limited ('GIL') (formerly kno ivertible into equity shares no later than November 15, 2024 in acco r, during the second closing with ADP, the Holding Company has is flue of Rs.169.34 crore as per terms of the amended Shareholders an CCPS Series B, C and D are convertible into such number of equi aded March 31, 2022, March 31, 2023 and March 31, 2024, as deta Compulsory Convertible Preference Shares Series A, Series B, Ser- se Bonus CCPS are issued to the shareholders of the Holding Company as H g Company. The management has chosen to record these Bonus nents', owing to the fact that the difference between the fair value as Equity, when the final conversion into equity takes place. Consideri- ner Equity. This would be also covered in the Boards' Report to be in	ding Company for the year ended March 31, 20 bulsorily convertible preference shares series A greement ('SHA') dated February 20, 2020 betw way as GMR Infrastruture Limited), and GMR ordance with terms of SHA. ssued Bonus CCPS series B, C and D each havi greement ('Amended SHA') dated July 7, 2020. ty shares depending on Holding Company achie iled in the shareholder agreement. ies C and Series D are hereinafter together refer ing Company as per the terms and conditions sp Bonus Shares and are non-redeemable and can s CCPS at the face value and not at fair val and face value, being Rs.688.74 crore is notiona ing the terms of these Bonus CCPS, once conve issued pursuant to Section 134 of the Companie applicable	each having a face value of Rs. 10 each, for ween the Holding Company, Aéroports de P. Infra Services Limited ('GISL'). These CC ing a face value of Rs.10 each, for an aggreg eving consolidated target EBITDA for finan red as 'Bonus CCPS'. eccified in the SHA and Amended SHA. The only be converted into the equity shares of ue in accordance with Ind As 109 'Finan d in nature and accordingly does not impact erted, the requisite adjustments will be mad







III. Signatories: × Grandhi Kiran Kumar Jt. Managing Director & CEO Place: Hyderabad Subha Rao Amarthalura Audit Committee Chairman Place: Pahalgam low G.R.K Babu Chief Financial Officer Place: New Delhi Manohar Chowdhry & Associates K.S. Rao & Co Chartered Accountants ICAI Firm Registration No. : 003109S Chartered Accountants ICAI Firm Registration No. : 0019975 . 1. Venlatry Statutory Auditor H.S.S.au PWenkataraju Sudarshana Gupta M S Partner Partner Membership no: 223060 Membership no: 225084 Place: New Delhi Piace: New Delhi May 29, 2024 Date



ANNEXURE I



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ANNEXURE I

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101

GMR Airports Limited

III Signaturies: . Grandhi Kiran Kumer Jt. Managing Director & CEO Place: Hyderabad Sum Subba Rao Amarthaluru Audit Committee Chairman Place: Pahalgam G.R.K. Babu Place: New Delhi **Chief Financial Officer** K.S. Rao & Co. Manohar Chowdhry & Associates Chartered Accountants Chartered Accountants ICAI firm registration number: 001997S Firm Registration No. : 003109S Statutory Auditor P. Venkataraju Sudarshana Gupta M S Partner Membership Number: 225084 Place: New Delhi Partner Membership no: 223060 Place: New Delhi Date: May 29, 2024

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted by GMR Airports Limited along with its standalone financial results for the year ended March 31, 2024

Arports Limited 65999HR1992PLC10171	в	larch 31, 2024 (Amount in Rs. Crore)																
d Party Transactions for Details of the party (listed ent	6 month period ended N	March 31, 2024 (Amount in Rs. Crore) Details of the counterparty			Type of related party transaction	Details of other misted party	Value of the related	Remarks on approval by	Value of	h care monies are	fue to either party as a	In case any financial ind	labtadoass is incu	ured to make or alw	Details of the loans in	lor comorate denori		
he transaction	ity/subsidiary/entering into	Details of the counterparty			Type of related party transaction	transaction	party transaction as approved by the audit committee	audit committee	transaction during the reporting period	result of the transac	tion	loans, inter-corporate de	eposits, advances	or investments	e Details of the loans, in	ter-corporate deposit	is, advances or in	vestments
							committee		the reporting period									
Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/	Details of other	Cost Tenure	Nature (loan/ advance/ intercorporate depositi investment)	Interest Tenuro	Secured/	Purpose for which the fu will be utilised by the ult recipient of funds (endu
3MR Airports Limited	AAACM7791H	GMR Air Cargo and Aerospace Engineering Limited			Sale of goods or services		6.67	Approved	6.67	1 37	1.58	any other etc.)	indebicaness		investment)	p.a.(%)	unsecured	recipient of funds (endu
		GMR All Cargo and Aerospace Engineering Ennied	MCCD0205K	Constrainty	Call of goods of services		0.07	Appoints .	0.07	1.57	1.55							[
3MR Airports Limited	AAACM7791H	GMR Hospitality Limited	AAJCG9402E	Subsidiary	Sale of goods or services		1.50	Approved	1.50	0.85	0.03							
3MR Airports Limited	AAACM7791H	GMR Corporate Services Limited (formely known as GMR Ae	AACCC00055	Fellow subsidiary	Interest received		9.30		9.30	31.65	40.94						_	
Shirk Alipoits Liniad	NonCall / B IN	GMR Corporate Services Limited (ronney known as GMR At	1940-009220E	Pelow subsidiary	Interescredened		9.30		9.30	31.00	40.54							[
3MR Airports Limited	AAACM7791H	GMR Power And Urban Infra Limited	AAHCG8251F	Fellow subsidiary	Interest received		39.63		39.63	23.80	45.87							
3MR Airports Limited	AAACM7791H	Celebi Delhi Cargo Terminal Management India Private Limite	AADCC6885B	Associate Company	Sale of goods or services					0.03	0.00						_	
JMR Arports Limited	AAACM/791H	Celebi Deini Cargo i erminal Management India Private Limite	AADCC6885B	Associate Company	Sale of goods of services					0.03	0.00							[
3MR Airports Limited	AAACM7791H	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Sale of goods or services		0.42	Approved	0.42	1.43	0.01							
3MB Airports Limited	AAACM7791H	GMR Airport Developers Limited	AADCG2636G	Subsidiary	Sale of goods or services		0.22	Approved	0.23	0.00							_	
Saire Auports Liniato	NonCall / B IN	Gwie Airport Developers Linited	AADCG2636G	Subsidiary	Sale of goods of services		0.23	Approved	0.23	0.00								[
3MR Airports Limited	AAACM7791H	Dehi Duty Free Services Private Limited	AADCD2518C	Subsidiary	Dividend received		23.50		23.50									
SMR Airports Limited	AAACM7791H	Delhi Airport Parking Services Private Limited	AADCD3432B	Subsidiary	Sale of goods or services		4.90	Approved	4.39	4.79	4.79						_	
		Denni Anport Parking Services Private Diffited	100000000	Constanting y	Call of goods of services		4.00	Appoints .	4.55		4.15							[
3MR Airports Limited	AAACM7791H	Dehi Duty Free Services Private Limited	AADCD2518C	Subsidiary	Sale of goods or services		21.36	Approved	21.36	23.28	23.28							
3MR Airports Limited	AAACM7791H	TIM Delhi Airport Advertising Private Limited	AADCT4881F	Associate Company	Sale of goods or services		10.26	Approved	10.25	3.50							_	
and report callers	- second of the	Souri Auport Auversing Private Limited			or goous or services		10.25		10.25	3.50								1
3MR Airports Limited	AAACM7791H	GMR Kannur Duty Free Services Limited	AAACM7791H	Subsidiary	Sale of goods or services		0.27	Approved	0.27	0.04	0.05				1			
SMR Airports Limited	AAACM7791H	ESR GMR Logistic Park Private Limited	AAHCG6055B	Joint Venture	Any other transaction	Retention Receivable	0.49		0.49	8.13	8.63						_	
and report callers	- second of the						0.49		0.49	6.13	6.63							1
3MR Airports Limited	AAACM7791H	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	Legal & professional Expenses	0.00		0.00	0.26	0.06							
3MR Airports Limited	AAACM7791H	GMR Airports Infrastructure Limited (Formerly GMR	AABCG8889P	Holding company	Any other transaction	Legal & professional Expenses	3.60		3.60	0.94	2.88						_	
		Infrastructure Limited)																[
3MR Airports Limited	AAACM7791H	GMR Enterprises Private Limited	AAACB4571A	Ultimate Holding company	Any other transaction	Logo Fee Expense	1.00		1.00	0.66	1.66							
3MR Airports Limited	AAACM7791H	Delhi Airport Parking Services Private Limited	AADCD3432B	Subsidiary	Any other transaction	Travel & Food Expenses	0.07		0.07	0.01	0.01						_	
																		[
SMR Airports Limited	AAACM7791H	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Joint Venture	Any other transaction	Travel & Food Expenses	0.01		0.01		0.00							
3MR Airports Limited	AAACM7791H	GMR Airport Developers Limited	AADCG2636G	Subsidiary	Any other transaction	Sub Contracting Expenses	0.72		0.72	1.13	0.37						-	
																		[
3MR Airports Limited	AAACM7791H	GMR Airport Developers Limited	AADCG2636G	Subsidiary	Dividend received		10.20		10.20									
3MR Airports Limited	AAACM7791H	Aeroports De Paris SA	ZZZZ29999Z	an investing company or the venturer of the company;	Any other transaction	Recovery of Expenses	0.91		0.91	2.50	3.34							
3MR Airports Limited	AAACM7791H	Mr. Grandhi Kiran Kumar	ADUPG3647G	Director of the company	Remuneration		2.29	Approved	2.29									
3MR Airports Limited	AAACM7791H	Mr. Srinivas Bornmidala	ADAPB2985L	Director of the company	Remuneration		2.32	Approved	2.32									
3MR Airports Limited	AAACM7791H	Mr. I. Prabhakar Rao	AACPI8630E	Director of the company	Remuneration		0.74	Approved	0.74									
3MR Airports Limited	AAACM7791H	Mr. Antoine Crombez	ZZZZ29999Z	Director of the company	Remuneration		0.97	Approved	0.97									-
3MR Airports Limited	AAACM7791H	Mr. Gadi Radha Krishna Babu	ACAPG2146H	KMP of the company	Remuneration		1.56	Approved	1.56									
3MR Airports Limited	AAACM7791H	Mr. Sushil Kumar Dudeja	ARQPK4912J	KMP of the company	Remuneration		0.33	Approved	0.33				-					
		N 000 D 1	10100														_	-
SMR Airports Limited	AAACM7791H	Mr. GBS Raju	AGAPG1105G	Director of the company	Any other transaction	Director - Sitting fees	0.01		0.01									1
3MR Airports Limited	AAACM7791H	Mr. GM Rao	AAUPG5856C	Director of the company	Any other transaction	Director - Sitting fees	0.01		0.01	· ·								
3MR Airports Limited	AAACM7791H	Mr. A. Subba Rao	ABRPA1562F	Director of the common	Any other transaction	Director - Sitting fees	0.04		0.04									1
awn Airports Limited	MACM/191H	Inn. A. Cubba Kao	ABRPA1562F	Director of the company	way other transaction	Director - Sitting tees	0.04		0.04									1
SMR Airports Limited	AAACM7791H	Ms. Bijal Tushar Ajinkya	AFBPS3981G	Director of the company	Any other transaction	Director - Sitting fees	0.04		0.04		· ·							
SMR Airports Limited	AAACM7791H	CMD Marchandram Internet 111 111 11	AAICG3021G	Pubuldan	Annual transmission	Belever Presite P 101											_	
JMR Arports Limited	AAACM7791H	GMR Visakhapatnam International Airport Limited	AAICG3021G	Subsidiary	Any other transaction	Balances- Security Deposit Given			· ·	0.12	0.17							1
3MR Airports Limited	AAACM7791H	GMR Visakhapatnam International Airport Limited	AAICG3021G	Subsidiary	Any other transaction	Amortisation of Prepaid	0.03		0.03	0.61								
3MR Airports Limited	AAACM7791H	CMD Marcheneters International Algorithms'	440000040	Pubuldan	-			Ammund						NA NA	Incontenant	NA N-	-	Camital Francischer
awn Airports Limited	MACM/191H	GMR Visakhapatnam International Airport Limited	AAICG3021G	Subsidiary	Investment		336.00	Approved	336.00			1945		NA NA	Investment	INA NA	NA	Capital Expenditure
3MR Airports Limited	AAACM7791H	GMR Corporate Services Limited (formely known as GMR Ae	AACCG9225E	Fellow subsidiary	Any other transaction	Balances - Outstanding Loan				30.00	30.00							
3MR Airports Limited	AAACM7791H	GMR Corporate Services Limited (formely known as GMR Ae		P-Bau administra	Any other transaction	Balances - Outstanding Loan				20.00	20.00							
awn wepons Limited	2004GM//91H	GMR Corporate Services Limited (formely known as GMR Ae	WGGG9225E	Fellow subsidiary	Pary outer transaction	basenues - Outstanding Loan				20.00	20.00					(2) (2)	RTO	K
SMR Airports Limited	AAACM7791H	GMR Corporate Services Limited (formely known as GMR Ae	AACCG9225E	Fellow subsidiary	Any other transaction	Balances - Outstanding Loan				50.00	50.00					18	1	
SMR Airports Limited	AAACM7791H	GMR Power And Urban Infra Limited	AAHCG8251F	P-Base as her i direct	Any other transaction	Balances - Outstanding Loan				216.00	216.00			<u> </u>		181		
	paragent / 21H	CHARLE OWER AND OLDER THINK LIMITED		s www.wubbitchilly	www.outer.cansaction	Committees - Outstanding Loan		1	1 .	216.00	216.00	1	1	1 1		IT I	1	121



	MR Airports Limited	AAACM7791H	GMR Power And Urban Infra Limited		Fellow subsidiary	Any other transaction	Balances - Outstanding Loan -		-	30	30.	00					
G	MR Airports Limited	AAACM7791H	GMR Hospitality Limited	AAJCG9402E	Subsidiary	Investment		Approved	18.9	0		NA	NA NA	Investment	NA NA	NA	Capital Expenditure
G	MR Airports Limited	AAACM7791H	GMR Airport Developers Limited	AADCG2636G	Subsidiary	Any other transaction	CWIP/PPE 1.4		1.4	1 1.	30						
G	MR Airports Limited	AAACM7791H	GMR Visakhapatnam International Airport Limited	AAICG3021G	Subsidiary	Interest received	0.0		0.0	1							
G	MR Airports Limited	AAACM7791H	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Holding company	Any other transaction	Liability Component of CCPS -			425.	13 425.4	3					
G	MR Airports Limited	AAACM7791H	Aeroports De Paris SA	ZZZZ29999Z	an investing company or the venturer of the company;	Any other transaction	Liability Component of CCPS .			15	09 15	99					
G	MR Airports Limited	AAACM7791H	GMR Infra Developers Limited	AAGCG7159M	Fellow subsidiary	Any other transaction	Liability Component of CCPS -		-	2	34 22	34					
G	MR Airports Limited	AAACM7791H	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiary	Sale of goods or services	0.0	Approved	0.0	0	. 0,	00					
G	MR Airports Limited	AAACM7791H	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Sale of goods or services	0.0	Approved	0.0	0							
G	MR Airports Limited	AAACM7791H	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Joint Venture	Sale of goods or services	0.0	Approved	0.0	0							
G	MR Airports Limited	AAACM7791H	Laqshya Hyderabad Airport Media Private Limited	AABCL3925F	Associate Company	Sale of goods or services	2.9	Approved	2.9	2	- 0.	77					
G	MR Airports Limited	AAACM7791H	Delhi Airport Parking Services Private Limited	AADCD3432B	Subsidiary	Dividend received	10.2	0	10.2	D							
G	MR Airports Limited	AAACM7791H	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	Sub Contracting Expenses 0.0	;	0.0	4							
G	MR Airports Limited	AAACM7791H	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	Miscellaneous expenses 1.4	1	1.4	1						+	
G	MR Airports Limited	AAACM7791H	JSW GMR Cricket Private Limited	AADCG0588P	private company in which a director or manager or his relative is a member or director	Any other transaction	Miscellaneous expenses 0.4	4	0.4	4						-	
G	MR Airports Limited	AAACM7791H	Aeroports De Paris SA		an investing company or the venturer of the company;	Any other transaction	Miscellaneous expenses 0.4		0.4	4							
G	MR Airports Limited	AAACM7791H	Alexandre Ziegler	ZZZZ29999Z	Director of the company	Any other transaction	Director - Sitting fees 0.0	•	0.0	0					+		
G	MR Airports Limited	AAACM7791H	GMR Visakhapatnam International Airport Limited	AAICG3021G	Subsidiary	Any other transaction	Prepaid Expenses 0.0	1	0.0	3	- 0.	59				-	
G	MR Airports Limited	AAACM7791H	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	CWIP/PPE 0.0		0.0	1					+ $-$		
G	MR Airports Limited	AAACM7791H	GMR Power And Urban Infra Limited	AAHCG8251F	Felow subsidiary	Any other transaction	Balances - Outstanding Loan -				- 190.0	0					
	MR Airports Limited	AAACM7791H	GMR Power And Urban Infra Limited	AAHCG8251F	Fellow subsidiary	Any other transaction	Balances - Outstanding Loan -				. 35						
G	MR Airports Limited	AAACM7791H	GMR Visakhapatnam International Aircort Limited	AAICG3021G	Subsidiary	Investment		Approved	0.1	0	. 0	21				_	
6	MR Airports Limited	AAACM7791H	GMR Visakhapatnam International Airport Limited	AAICG3021G	Subsidiary	Any other transaction	Equity component-OCRPS 0.01			0		0					
	MR Airports Limited	AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Sale of goods or services	5.5										
	MR Airports Limited	AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F		Any other transaction	Travel & Food Expenses 0.02			0							
		AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F	,	Sale of goods or services	56.4										
		AAACM7791H			subsidiary				54		9						
	MR Airports Limited		GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Purchase of goods or services	0.6			1	1	2					
	MR Airports Limited	AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F	,	Any other transaction	CWIP/PPE .		-		0						
	MR Airports Limited	AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F		Sale of goods or services	0.0			0							
	MR Airports Limited	AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Any other transaction	Sub Contracting Expenses 0.00			0							
		AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F		Any other transaction	Travel & Food Expenses 0.21	1		0							
		AAACM7791H	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Any other transaction	Miscellaneous expenses 0.2			0							
G	MR Airports Limited	AAACM7791H	Innovation Fund	AABTI9704N	Associate Company	Investment	8.0			8		8		investment	NA NA	Unsecured	Business Purpose
D	elhi International Airport mited	AACCD3570F	DIGI Yatra Foundation	AAHCD1116A	Enterprises in respect of which the company is a joint venture	Any other transaction	Balances - Oustanding Borrowings			1.0	0 -			Loan	10.85%	1 Unsecured	Day to Day working
D	elhi International Airport mited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Security Deposits Received 0.01		0.01	-	· ·					1	
D	elhi International Airport mited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Security Deposits Refunded 0.31		0.3	· ·	· ·						
D	elhi International Airport mited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Security Deposits Refunded 0.01		0.01		· ·					+	
D	elhi International Airport mited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Marketing Fund Billed 1.04		1.04		· ·					-	
D	elhi International Airport mited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint venture	Any other transaction	Marketing Fund Billed 9.24		9.24	· ·	· ·					5	
		AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Marketing Fund Utilised 0.24		0.24						100	18	
D		AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Marketing Fund Utilised 0.03		0.03	3 -	· ·				A A A		MITEO
															A A)=)

	AACCD3570F			1													
Delhi International Airport Limited		Delhi Duty Free Services Private Limited		Joint venture	Any other transaction	Marketing Fund Utilised	11.21		11.21	•	•						
Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Reversal of Capital Work in Progress	0.02		0.02	•	•						
Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Capital Work in Progress	6.97		6.97		•						
Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Capital Work in Progress	0.36		0.36		•						
Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Capital Work in Progress	2.99		2.99								
Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Sale of goods or services		0.27	Approved	0.27						+ + -		
Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Sale of goods or services		0.83	Approved	0.83		•				+	+	
Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Sale of goods or services		49.09	Approved	49.09						+		
Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private	AADCT3703B	Associate Company	Sale of goods or services		29.74	Approved	29.74						+	+	
Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India	AADCC6885B	Associate Company	Sale of goods or services		158.53	Approved	158.53			 			+		
Delhi International Airport	AACCD3570F	Private Limited TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Sale of goods or services		106.96	Approved	106.96			 			+		
Limited Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited		Fellow subsidiaries (including subsidiary companies	Sale of goods or services		4.89	Approved	4.89						+		
	AACCD3570F	GMR Aviation Private Limited	AACCG7589D	of the ultimate/ Intermediate holding company) Fellow subsidiaries (including subsidiary companies	Sale of goods or services		0.05	Approved	0.05								
Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited		of the ultimate/ Intermediate holding company)	Any other transaction	Reversal of Non-aeronautical	0.00		0.00	-							
Delhi International Airport Limited	AACCD3570F	GMR Pochanoalli Expresswavs Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company) Fellow subsidiaries (including subsidiary companies	Sale of goods or services	revenue		Ammund		·	· .						
Delhi International Airport Limited	AACCD3570F			of the ultimate/ Intermediate holding company)	Sale of goods or services			Approved	0.44								
Delhi International Airport Limited		GMR Energy Trading Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)				Approved	1.29		-						
Delhi International Airport Limited	AACCD3570F	GMR Power and Urban Infra Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Sale of goods or services			Approved	0.87	•	•						
Delhi International Airport Limited	AACCD3570F	Dethi Aviation Fuel Facility Private Limited	AADCD2497A		Sale of goods or services		19.34	Approved	19.34	•	•						
Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited		Joint venture	Sale of goods or services		340.25	Approved	340.25		•						
Delhi International Airport Limited	AACCD3570F	GMR Kamalanga Energy Limited	AADCG0436E	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Sale of goods or services		1.31	Approved	1.31		•						
Delhi International Airport Limited	AACCD3570F	GMR Tenaga Operations and Maintenance Private Limited	AAHCG2649B	Fellow associates (including associate companies of the ultimate/ Intermediate holding company)	Sale of goods or services		0.02	Approved	0.02		•						
Delhi International Airport Limited	AACCD3570F	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Sale of goods or services		0.03	Approved	0.03		•						
Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Sale of goods or services		0.00	Approved	0.00								
Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Dividend received		0.60		0.60						+ + -		
Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint venture	Dividend received		68.86		68.86		•				+	+	
Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Dividend received		14.56		14.56						+		
Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Dividend received		10.16		10.16						+		
Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private	AADCT3703B	Associate Company	Dividend received		5.60		5.60						+		
Delhi International Airport	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Discounting income	3.70		3.70						+		
Limited Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited		of the ultimate/ Intermediate holding company) Associate Company	Any other transaction	Non-aeronautical - Income on Security Deposits	0.06		0.06						+		
	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private		Associate Company	Any other transaction	Security Deposits Non-aeronautical - Income on	0.29		0.29								
Delhi International Airport Limited	AACCD3570F	Limited Celebi Delhi Cargo Terminal Management India		Associate Company	Any other transaction	Security Deposits Non-aeronautical - Income on	4.41		4.41			 			+ $-$	+-+	
Limited	AACCD3570F	Private Limited TIM Delhi Airport Advertising Private Limited		Associate Company	Any other transaction	Security Deposits	0.85		0.85						+ $-$	<u> </u>	
Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited		Associate Company	Any other transaction	Non-aeronautical - Income on Security Deposits Non-aeronautical - Income on	0.85		0.85							\square	
Delhi International Airport Limited				of the ultimate/ Intermediate holding company)	·	Security Deposits					•				\square		
Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited		Joint ventures	Any other transaction	Non-aeronautical - Income on Security Deposits	0.50		0.50	·	•						
Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited		Joint venture	Any other transaction	Non-aeronautical - Income on Security Deposits	1.31		1.31	•	•						
Delhi International Airport Limited	AACCD3570F	Infrastructure Limited)		Intermediate Holding Company	Any other transaction	Non-aeronautical - Income on Security Deposits	0.01		0.01	-	•						
Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Non-aeronautical - Income on Security Deposits	0.00		0.00	•	•						
Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Interest received		0.12		0.12	•	•						
Delhi International Airport Limited	AACCD3570F	DIGI Yatra Foundation	AAHCD1116A	Enterprises in respect of which the company is a joint venture	Interest received		0.05		0.05		•				RORT	52	
Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Annual Fee	1,177.83		1,177.83		•				51	13	
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121	Delhi International Airport	AACCD3570F	GMR Airports Limited	444CM7701H	Holding Company	Any other transaction	Employee benefit expenses	2.39	 2.39		1	1		 		
	Limited Delhi International Airport	AACCD3570F	Raxa Security Services Limited		Fellow subsidiaries (including subsidiary companies	Any other transaction	Employee benefit expenses		0.05							
	Limited Delhi International Airport	AACCD3570F	Airports Authority of India		of the ultimate/ Intermediate holding company) Enterprises in respect of which the company is a joint		Finance Cost	0.05	3.84							
	Limited	AACCD3570F			venture											
	Delhi International Airport Limited		GMR Varalaksmi Foundation		Enterprises where significant influence of Key Management Personnel or their relatives exists	Any other transaction	Donations/ CSR Expenditure	3.50	3.50	-						
	Delhi International Airport Limited	AACCD3570F	Dethi Airport Parking Services Private Limited		Associate Company	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised cost		0.05		-					
	Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised cost	d 0.34	0.34							
	Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited		Associate Company	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised cost	d 3.40	3.40	-						
128	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited		Associate Company	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised cost	d 1.00	1.00							
129	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised cost	d 0.06	0.06	-						
130	Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint venture	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised	d	1.42							
131	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint venture	Any other transaction	cost Reversal of Finance Cost-Interest expense on financial liability carried at amortised cost	1.80	1.80							
132	Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised	d 0.01	0.01	-						
133	Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Finance Cost- Interest expense on financial liability carried at amortised	d 0.00	0.00		•					
134	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Rent	7.96	7.96							
135	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Legal & Professional fee	0.59	0.59							
136	Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Any other transaction	Legal & Professional fee	0.02	0.02							
137	Delhi International Airport Limited	AACCD3570F	Fraport AG Frankfurt Airport Services Worldwide	AAACF9749E	Enterprises in respect of which the company is a joint venture	Any other transaction	Legal & Professional fee	1.00	1.00							
138	Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Legal & Professional fee	0.06	0.06							
139	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Manpower hire charges	40.48	40.48		· ·					
140	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Manpower hire charges	0.19	0.19							
	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Operations-Repairs & Maintenance- Landscape	6.43	6.43							
142	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Operations-Repairs & Maintenance- Others	· 0.01	0.01							
143	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Operations-Repairs & Maintenance- Buildings	· 0.04	0.04							
	Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Rates & Taxes	0.00	0.00							
145	Delhi International Airport Limited	AACCD3570F	Fraport AG Frankfurt Airport Services Worldwide	AAACF9749E	Enterprises in respect of which the company is a joint venture	Any other transaction	Airport Operator fees	56.68	56.68							
146	Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Holding Company	Any other transaction	Corporate Cost Allocation	19.49	19.49		•					
147	Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Corporate Cost Allocation	28.24	28.24							
148	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Security related expenses	13.03	13.03							
149	Delhi International Airport Limited	AACCD3570F	GMR Bajoli Holi Hydropower Private Limited	AADCG2814N	Joint venture	Any other transaction	Utility Expenses	76.35	76.35							
150	Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Electricity charges recovered	0.01	0.01							
151	Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Electricity charges recovered	1.78	1.78							
152	Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Electricity charges recovered	6.84	6.84							
153	Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Electricity charges recovered	4.46	4.46		· ·					
154	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Electricity charges recovered	2.44	2.44							
155	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Electricity charges recovered	12.68	12.68	•						-
156	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited			Any other transaction	Reversal of Electricity charges recovered	0.00	0.00	•						
157	Delhi International Airport Limited	AACCD3570F	GMR Pochanpalli Expressways Limited	AACCG4570C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Electricity charges recovered	0.01	0.01	•						
158	Delhi International Airport Limited	AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Electricity charges recovered	0.06	0.06		· ·					
159	Delhi International Airport Limited	AACCD3570F	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Electricity charges recovered	0.02	0.02		· ·					
160	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint venture	Any other transaction	Electricity charges recovered	5.06	5.06		· ·			1	×	<u>}</u>
161	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Electricity charges recovered	5.79	5.79							13
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162	Delhi International Airport	AACCD3570F	GMR Kamalanga Energy Limited	AADCG0436E	Fellow subsidiaries (including subsidiary companies	Any other transaction	Electricity charges recovered	0.05		0.05								
163	Limited Delhi International Airport	AACCD3570F	GMR Airports Limited	AAACM7791H	of the ultimate/ Intermediate holding company) Holding Company	Any other transaction	Electricity charges recovered	0.00		0.00								
	Limited Delhi International Airport	AACCD3570F	GMR Aviation Private Limited		Fellow subsidiaries (including subsidiary companies	Any other transaction	Electricity charges recovered	0.00		0.00								
	Limited Delhi International Airport	AACCD3570F	Delhi Duty Free Services Private Limited		of the ultimate/ Intermediate holding company) Joint ventures	Any other transaction	Water charges recovered	0.01		0.01								
	Delhi International Airport	AACCD3570F	Delhi Airport Parking Services Private Limited		Associate Company	Any other transaction	Water charges recovered	0.01		0.01								
	Limited		· · ·			1	-											
	Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited		Associate Company	Any other transaction	Water charges recovered	0.80		0.80	-							
	Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited		Associate Company	Any other transaction	Water charges recovered	1.45		1.45	-	-						
	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Water charges recovered	0.23		0.23								
	Delhi International Airport Limited	AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Water charges recovered	0.02		0.02	-							
171	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Common Area Maintenance Charges recovered	0.23		0.23	-							
172	Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Common Area Maintenance Charges recovered	0.58		0.58	-							
173	Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Airport Entry Fees Recovered	0.02		0.02	-							
174	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Airport Entry Fees Recovered	0.01		0.01								
175	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Airport Entry Fees Recovered	0.00		0.00								
176	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Airport Entry Fees Recovered	0.02		0.02								
177	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Consultancy Charges recovered	0.83		0.83								
178	Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Reversal of Recovery of Collection Charges	2.47		2.47								
179	Delhi International Airport Limited	AACCD3570F	Mr. Srinivas Bommidala	ADAPB2985L	Key Management Personnel	Any other transaction	Directors' sitting fees	0.00		0.00								
180	Delhi International Airport Limited	AACCD3570F	Mr. Grandhi Kiran Kumar	ADUPG3647G	Key Management Personnel	Any other transaction	Directors' sitting fees	0.01		0.01								
181	Delhi International Airport Limited	AACCD3570F	Mr. Amarthaluru Subba Rao	ABRPA1562F	Key Management Personnel	Any other transaction	Directors' sitting fees	0.03		0.03								
182	Delhi International Airport	AACCD3570F	Mr. M. Ramachandran	ADQPR7207R	Key Management Personnel	Any other transaction	Directors' sitting fees	0.03		0.03								
	Limited Delhi International Airport	AACCD3570F	Dr. Emandi Sankara Rao	ABRPR1696R	Key Management Personnel	Any other transaction	Directors' sitting fees	0.03		0.03								
184	Limited Delhi International Airport	AACCD3570F	Ms. Bijal Tushar Ajinkya	AFBPS3981G	Key Management Personnel	Any other transaction	Directors' sitting fees	0.03		0.03								
185	Limited Delhi International Airport	AACCD3570F	Ms.V. Vidya	ACQPV5044B	Key Management Personnel	Any other transaction	Directors' sitting fees	0.00		0.00								
186		AACCD3570F	Mr.Pankaj Malhotra	AGKPM4491P	Key Management Personnel	Any other transaction	Directors' sitting fees	0.01		0.01]
187		AACCD3570F	Dr. Srinivas Hanumankar	ABBPH5698B	Key Management Personnel	Any other transaction	Directors' sitting fees	0.01		0.01								
	Limited Delhi International Airport	AACCD3570F	Managerial Remuneration	ZZZZZ9999Z	KMP of the company	Any other transaction	Short term employee benefits	11.94		11.94								
	Limited Delhi International Airport		-		Intermediate Holding Company	Any other transaction	Expenses incurred by Company on	0.00		0.00								
	Delhi International Airport	AACCD3570F	Delhi Airport Parking Services Private Limited		Associate Company	Any other transaction	Expenses incurred by Company on Expenses incurred by Company on	0.28		0.28								
	Delhi International Airport	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private		Associate Company	Any other transaction	Expenses incurred by Company on Expenses incurred by Company on	0.46		0.46								
	Limited		Limited				behalf of related parties											
	Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited		Associate Company	Any other transaction	Expenses incurred by Company on behalf of related parties	0.62		0.62	-							
	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited		Associate Company	Any other transaction	Expenses incurred by Company on behalf of related parties	0.61		0.61								
	Delhi International Airport Limited		GMR Pochanpalli Expressways Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Expenses incurred by Company on behalf of related parties	0.01		0.01								
	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited		Joint ventures	Any other transaction	Expenses incurred by Company on behalf of related parties	0.55		0.55	-							
	Delhi International Airport Limited		GMR Warora Energy Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)		Expenses incurred by Company on behalf of related parties	0.01		0.01								
197	Delhi International Airport Limited	AACCD3570F	GMR Consulting services Private Limited	AADCG0772B	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Expenses incurred by Company on behalf of related parties	0.01		0.01								
	Delhi International Airport Limited	AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Expenses incurred by Company on behalf of related parties	0.01		0.01								
199	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Expenses incurred by Company on behalf of related parties	0.01		0.01								
200	Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Reversal of Expenses incurred by related parties on behalf of	0.05		0.05	•							
201	Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Company Expenses incurred by related parties on behalf of Company	0.21		0.21							RTS	
202	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Reversal of Expenses incurred by related parties on behalf of	0.03		0.03						8		<u></u>
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	hi International Airport iited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Exceptional items	164.84	164.84							
204 Del		AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Investment				29.12	29.12				_	
205 Del		AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Investment				5.60	5.60					
206 Del		AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Investment				9.22	9.22					
	hi International Airport	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Investment			-	40.64	40.64					
208 Del		AACCD3570F	Delhi Aviation Services Private Limited	AACCD6349L	Joint ventures	Investment				12.50	12.50					
209 Del		AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Investment				39.92	39.92					
210 Del		AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Investment				42.64	42.64					
211 Del	hi International Airport ited	AACCD3570F	GMR Bajoli Holi Hydropower Private Limited	AADCG2814N	Joint ventures	Investment				108.33	108.33					
212 Del		AACCD3570F	DIGI Yatra Foundation	AAHCD1116A	Enterprises in respect of which the company is a joint venture	Investment				0.00	0.00					
213 Del Lim	hi International Airport	AACCD3570F	GMR Bajoli Holi Hydropower Private Limited	AADCG2814N	Joint ventures	Any other transaction	Provision for dimunition in value of Non-Current Investments			38.53	38.53					
214 Del		AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Trade Receivables			0.32	0.24					
215 Del Lim	hi International Airport	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Trade Receivables			0.01	0.00					
216 Del		AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Trade Receivables		 -	0.67	0.65					
	hi International Airport	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables		 -	1.03	4.69					
218 Del	hi International Airport iited	AACCD3570F	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			0.02	0.10					
219 Del		AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables	· ·	 -	0.41	0.26					
	hi International Airport	AACCD3570F	GMR Consulting services Private Limited	AADCG0772B	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables	· ·	 -	0.01	•					
221 Del		AACCD3570F	GMR Pochanpalli Expressways Limited	AACCG4570C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			3.29	2.75					
222 Del		AACCD3570F	GMR Highways Limited	AADCG9020E	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			1.14	1.14					
223 Del		AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			0.34	0.08					
224 Del Lim		AACCD3570F	GMR Power and Urban Infra Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			3.64	3.56					
225 Del Lim	hi International Airport iited	AACCD3570F	GMR Bajoli Holi Hydropower Private Limited	AADCG2814N	Joint ventures	Any other transaction	Trade Receivables			0.17	0.17					
226 Del		AACCD3570F	GMR Megawide Cebu Airport Corporation	ZZZZZ9999Z	Joint Ventures of member of a Group of which Company is a member	Any other transaction	Trade Receivables			0.07	0.07					
227 Del Lim	hi International Airport	AACCD3570F	GMR Kamalanga Energy Limited	AADCG0436E	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			4.18	4.45					
228 Del Lim	hi International Airport ited	AACCD3570F	GMR Warora Energy Limited	AABCE6299F	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			4.39	3.61					
229 Del Lim	hi International Airport ited	AACCD3570F	GMR Vemagiri Power Generation Limited	AABCV1684R	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			2.83	2.83					
230 Del Lim	hi International Airport ited	AACCD3570F	GMR Green Energy Limited	AAJCG6092N	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			0.03	•					
231 Del		AACCD3570F	GMR Tenaga Operations and Maintenance Private Limited	AAHCG2649B	Fellow associates (including associate companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade Receivables			0.03	0.05					
232 Del Lim	hi International Airport ited	AACCD3570F	Airports Authority of India		Enterprises in respect of which the company is a joint venture	Any other transaction	Trade Receivables				0.04					
	hi International Airport ited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Unbilled receivables - Current				0.01					
234 Del Lim	hi International Airport	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Unbilled receivables - Current				0.00					
235 Del Lim	hi International Airport ited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Unbilled receivables - Current			7.94	8.74					
236 Del Lim	hi International Airport iited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Unbilled receivables - Current			31.45	29.74		-			
237 Del Lim	hi International Airport iited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Unbilled receivables - Current			22.21	23.57					
238 Del		AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Unbilled receivables - Current			1.73	2.49					
239 Del		AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Unbilled receivables - Current		-	15.01	22.90					
240 Del Lim	hi International Airport iited	AACCD3570F	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current		 -	0.03	0.01					
241 Del Lim	hi International Airport iited	AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current			0.01	0.02					
	hi International Airport	AACCD3570F	GMR Pochanpalli Expressways Limited	AACCG4570C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)		Unbilled receivables - Current				0.01				OF	RIS
243 Del		AACCD3570F	GMR Consulting services Private Limited	AADCG0772B	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current		 -		0.01					
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244 Delhi International Airport	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies	Any other transaction	Unbilled receivables - Current			2.42	2.41			1		
Limited 245 Delhi International Airport	AACCD3570F			of the ultimate/ Intermediate holding company)		Unbilled receivables - Current									
Limited		Airports Authority of India		Enterprises in respect of which the company is a joint venture				-	1.32	1.00					
246 Delhi International Airport Limited	AACCD3570F	GMR Kamalanga Energy Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current			0.04	0.01					
247 Delhi International Airport Limited	AACCD3570F	GMR Vemagiri Power Generation Limited	AABCV1684R	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current		-		0.03					
248 Delhi International Airport Limited	AACCD3570F	GMR Highways Limited	AADCG9020E	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current		-		0.00					
249 Delhi International Airport Limited	AACCD3570F	GMR Warora Energy Limited	AABCE6299F	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unbilled receivables - Current				0.01					
250 Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Other recoverable from related parties			0.05	0.11					
251 Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Other recoverable from related parties			0.03	0.06					
252 Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Other recoverable from related parties		-	0.06	0.14					
253 Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Other recoverable from related parties				0.02					
254 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Other recoverable from related parties				0.05					-
255 Delhi International Airport Limited	AACCD3570F	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Other recoverable from related parties		-	0.01	0.01					
256 Delhi International Airport Limited	AACCD3570F	GIL SIL JV	AACAG2928A		Any other transaction	Other recoverable from related parties			0.00	0.00					
257 Delhi International Airport Limited	AACCD3570F	GMR Varalakshmi Foundation	AACCG6476B	Enterprises where significant influence of Key Management Personnel or their relatives exists	Any other transaction	Other recoverable from related parties		· ·	1.50						
258 Delhi International Airport Limited	AACCD3570F	Airports Authority of India		Enterprises in respect of which the company is a joint venture	Any other transaction	Other recoverable from related parties			489.42	489.42					
259 Delhi International Airport Limited	AACCD3570F	DIGI Yatra Foundation	AAHCD1116A	Enterprises in respect of which the company is a joint venture	Any other transaction	Other recoverable from related parties			1.00						+
260 Delhi International Airport Limited	AACCD3570F	GMR Kamalanga Energy Limited	AADCG0436E	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Other recoverable from related parties				0.00					+
261 Delhi International Airport Limited	AACCD3570F	GMR Bajoli Holi Hydropower Private Limited		Joint ventures	Any other transaction	Advances recoverable in cash or kind	-		33.97	19.80		-			+
262 Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Provision against advance to AAI paid under protest			489.42	43.21					+
263 Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P		Any other transaction	Non- Trade Receivables (including marketing fund)				0.01		+			+
264 Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Non- Trade Receivables (including marketing fund)		· ·		0.00		+			+
265 Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Non- Trade Receivables (including marketing fund)			0.01	0.00					
266 Delhi International Airport Limited	AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Non- Trade Receivables (including marketing fund)			0.02	0.02		-			
267 Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Non- Trade Receivables (including marketing fund)			89.50	92.87		-			
268 Delhi International Airport Limited	AACCD3570F	GMR Warora Energy Limited	AABCE6299F	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Non- Trade Receivables (including marketing fund)			0.46	0.23					
269 Delhi International Airport Limited	AACCD3570F	GMR Kamalanga Energy Limited	AADCG0436E	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Non- Trade Receivables (including marketing fund)			0.42	0.27		-			
270 Delhi International Airport Limited	AACCD3570F	GMR Vemagiri Power Generation Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)		Non- Trade Receivables (including marketing fund)			0.57	0.54					
271 Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Non- Trade Receivables (including marketing fund)			18.92	22.77					
272 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Non- Trade Receivables (including marketing fund)				0.00					
273 Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Trade payable (including marketing fund)-Current			3.20	12.60					
274 Delhi International Airport Limited	AACCD3570F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Trade payable (including marketing fund)-Current			40.49	31.85		-			+
275 Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Trade payable (including marketing fund)-Current		· ·	0.00			-			+
276 Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade payable (including marketing fund)-Current	-	 · ·	5.61	3.95		-			+
277 Delhi International Airport Limited	AACCD3570F	GMR Energy Trading Limited	AADCG0771C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade payable (including marketing fund)-Current	-	· ·	0.10	0.10		-			+
278 Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited		Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade payable (including marketing fund)-Current	-	· ·	1.83	10.52		-			+
279 Delhi International Airport Limited	AACCD3570F	GMR Warora Energy Limited	AABCE6299F	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade payable (including marketing fund)-Current	-	· ·	0.05	0.00		+			+
280 Delhi International Airport Limited	AACCD3570F	GMR Vemagiri Power Generation Limited	AABCV1684R	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Trade payable (including marketing fund)-Current		· ·		0.01					+
281 Delhi International Airport Limited	AACCD3570F	GMR Power and Urban Infra Limited		 Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company) 	Any other transaction	Trade payable (including marketing fund)-Current		· ·	0.02	0.02					+
282 Delhi International Airport Limited	AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Trade payable (including marketing fund)-Current		· ·	38.45	211.77					+
283 Delhi International Airport Limited	AACCD3570F	Fraport AG Frankfurt Airport Services Worldwide	AAACF9749E	Enterprises in respect of which the company is a joint venture	Any other transaction	Trade payable (including marketing fund)-Current		· ·	56.88	52.86				ORT	<u>8</u>
284 Delhi International Airport	AACCD3570F	GMR Varalakshmi Foundation	AACCG6476B	Enterprises where significant influence of Key Management Personnel or their relatives exists	Any other transaction	Trade payable (including marketing fund)-Current		· ·		0.00			18	·/	
				management Personner or uner reasives exists		in a source it	<u> </u>								1=1
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285 Delhi International Airport	AACCD3570F	GMR Kamalanga Energy Limited	AADCG0436E	Fellow subsidiaries (including subsidiary companies	Any other transaction	Trade payable (including marketing				0.00						
Limited 286 Delhi International Airport	AACCD3570F	Airports Authority of India	AAACA6412D	of the ultimate/ Intermediate holding company) Enterprises in respect of which the company is a joint	Any other transaction	fund)-Current Other Financial Liabilities - Non				726.61	789.68					
Limited 287 Delhi International Airport	AACCD3570F	GMR Airports Limited		venture Holding Company	Any other transaction	Current Security Deposits from trade			-	0.01	105.05					
287 Defini International Airport	AACCD3570F				1	concessionaires - Current Security Deposits from trade			-							
Limited		Celebi Delhi Cargo Terminal Management India Private Limited		Associate Company	Any other transaction	concessionaires - Current	-		-	0.01	0.01					
289 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Security Deposits from trade concessionaires - Current			-	1.40	1.44					
290 Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Security Deposits from trade concessionaires - Current				0.44	0.28					
291 Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited		Joint ventures	Any other transaction	Security Deposits from trade concessionaires - Current			-	1.62	1.67					
292 Delhi International Airport Limited	AACCD3570F	GMR Aviation Private Limited	AACCG7589D	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Security Deposits from trade concessionaires - Current				0.11	0.11					
293 Delhi International Airport Limited	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Security Deposits from trade concessionaires - non current				0.22	0.24					
294 Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Any other transaction	Security Deposits from trade concessionaires - non current			-	20.61	22.03					
295 Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Security Deposits from trade concessionaires - non current				216.48	210.74					
296 Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Security Deposits from trade concessionaires - non current			-	59.18	62.57					
297 Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Security Deposits from trade concessionaires - non current				0.77	0.81					
298 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Security Deposits from trade concessionaires - non current	-		· ·	15.59	16.52					+
299 Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Security Deposits from trade concessionaires - non current			· ·	5.72	5.94					+
300 Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Security Deposits from trade concessionaires - non current	-	-		1.21	1.28					
301 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	1	Associate Company	Any other transaction	Unearned Revenue - Current	-		· .	0.22	0.21					+
302 Delhi International Airport	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private	AADCT3703B	Associate Company	Any other transaction	Unearned Revenue - Current			-	0.80	0.89					
303 Delhi International Airport	AACCD3570F	Celebi Delhi Cargo Terminal Management India	AADCC6885B	Associate Company	Any other transaction	Unearned Revenue - Current				23.44	0.38					
304 Delhi International Airport	AACCD3570F	Private Limited Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Unearned Revenue - Current				0.13	0.12					
305 Delhi International Airport	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Any other transaction	Unearned Revenue - Current				14.22						
306 Delhi International Airport	AACCD3570F	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiaries (including subsidiary companies	Any other transaction	Unearned Revenue - Current					0.00					
307 Delhi International Airport	AACCD3570F	GMR Pochanpalli Expressways Limited		of the ultimate/ Intermediate holding company) Fellow subsidiaries (including subsidiary companies	Any other transaction	Unearned Revenue - Current					0.00					
Limited 308 Delhi International Airport	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	of the ultimate/ Intermediate holding company)	Any other transaction	Unearned Revenue - Current					0.00					
309 Delhi International Airport	AACCD3570F	GMR Aviation Private Limited		Fellow subsidiaries (including subsidiary companies	Any other transaction	Unearned Revenue - Current					0.00					
Limited				of the ultimate/ Intermediate holding company)					-							
Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited		Associate Company	Any other transaction	Unearned Revenue - Non-Current	-		-		0.21					
311 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited		Associate Company	Any other transaction	Unearned Revenue - Non-Current	-		-	0.04	0.03					
312 Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited		Associate Company	Any other transaction	Unearned Revenue - Non-Current				0.08	0.10					
313 Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Unearned Revenue - Non-Current				0.01	0.01					
314 Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Unearned Revenue - Non-Current	-		-		0.01					
315 Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unearned Revenue - Non-Current	-				0.00					
316 Delhi International Airport Limited	AACCD3570F	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unearned Revenue - Non-Current	-		-		0.01					
317 Delhi International Airport Limited	AACCD3570F	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Unearned Revenue - Non-Current					0.00					-
318 Delhi International Airport Limited	AACCD3570F	Dethi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Deferred income on financial liabilities carried at amortised cost -	-		-	0.11	0.11					
319 Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Current Deferred Income on financial liabilities carried at amortised cost -			· ·	8.68	8.68					+
320 Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Current Deferred Income on financial liabilities carried at amortised cost -	-	1	· ·	1.60	1.57					
321 Delhi International Airport Limited	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limited	AADCT3703B	Associate Company	Any other transaction	Current Deferred Income on financial liabilities carried at amortised cost -	-		-	0.59	0.55					+
322 Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Any other transaction	Current Deferred income on financial liabilities carried at amortised cost -	-			0.98	0.98					+
323 Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Current Deferred Income on financial liabilities carried at amortised cost -	-			6.48	13.22					
324 Delhi International Airport	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Current Deferred Income on financial liabilities carried at amortised cost -	-			0.24	0.24				ORT	
325 Delhi International Airport	AACCD3570F	GMR Airports Infrastructure Limited (Formerly GMR			Any other transaction	Current Deferred Income on financial				0.03	0.03			6	PORT	\mathbf{X}
Limited		Infrastructure Limited)				liabilities carried at amortised cost - Current								⊢/₹	\vdash	
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	Limited		GMR Airports Limited		Holding Company	Any other transaction	Deferred Income on financial liabilities carried at amortised cost - Current				0.00								
327	Delhi International Airport Limited	AACCD3570F	Delhi Airport Parking Services Private Limited	AADCD3432B	Associate Company	Any other transaction	Current Deferred Income on financial liabilities carried at amortised cost - Non-Current				1.23	1.18							
328	Delhi International Airport Limited	AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Non-Current Deferred Income on financial liabilities carried at amortised cost -			•	89.56	85.14							
	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Non-Current Deferred Income on financial liabilities carried at amortised cost -			•	9.24	8.46							
330		AACCD3570F	Travel Food Services (Delhi Terminal 3) Private	AADCT3703B	Associate Company	Any other transaction	Non-Current Deferred Income on financial liabilities carried at amortised cost -				0.83	0.55							-
331	Delhi International Airport	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Any other transaction	Non-Current Deferred Income on financial				8.73	8.2					 	_	
	Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	liabilities carried at amortised cost - Non-Current Deferred Income on financial				5.45	1.2				_	 	_	
	Limited	AACCD3570F			Intermediate Holding Company	Any other transaction	liabilities carried at amortised cost - Non-Current				0.10	0.05						_	
	Limited		Infrastructure Limited)				Deferred Income on financial liabilities carried at amortised cost - Non-Current				0.10								
	Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Deferred Income on financial liabilities carried at amortised cost - Non-Current					2.73							
	Limited	AACCD3570F	GMR Pochanpalli Expressways Limited	AACCG4570C	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Deferred Income on financial liabilities carried at amortised cost				2.86								
336	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Non-Current Other Liabilities				0.10	0.05							
337	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C	Joint ventures	Any other transaction	Other Liabilities	•			•	0.2							
338	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Other Current Liabilities					0.0							
339	Delhi International Airport Limited	AACCD3570F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Other Current Liabilities					0.02	-		\vdash		 		+
340	Delhi International Airport	AACCD3570F	Airports Authority of India		Enterprises in respect of which the company is a joint	Any other transaction	Other Current Liabilities					0.48			$\left \right $		 		+
341	Delhi International Airport	AACCD3570F	Travel Food Services (Delhi Terminal 3) Private Limite	e AADCT3703B	venture Associate Company	Any other transaction	Advance From Customers- Current				0.33	0.00			$\left \right $		 		
342	Limited Delhi International Airport	AACCD3570F	Celebi Delhi Cargo Terminal Management India		Associate Company	Any other transaction	Advance From Customers- Current					0.44					 		
	Limited		Private Limited			·		-			-								
	Limited	AACCD3570F	Delhi Airport Parking Services Private Limited		Associate Company	Any other transaction	Advance From Customers- Current	-			0.05	0.04							
344	Delhi International Airport Limited	AACCD3570F	Delhi Duty Free Services Private Limited	AADCD2518C		Any other transaction	Advance From Customers- Current				0.09								
345	Delhi International Airport Limited	AACCD3570F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Advance From Customers- Current				0.25	0.2							
	Delhi International Airport Limited	AACCD3570F	Delhi Aviation Fuel Facility Private Limited	AADCD2497A	Joint ventures	Any other transaction	Advance From Customers- Current			•	0.00								
347	Delhi International Airport Limited	AACCD3570F	GMR Vemagiri Power Generation Limited	AABCV1684R	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Any other transaction	Advance From Customers- Current				0.00	0.00	1						
348	Delhi International Airport Limited	AACCD3570F	TIM Delhi Airport Advertising Private Limited	AADCT4881E	Associate Company	Any other transaction	Advance From Customers- Current				0.00	0.00							-
349		AACCD3570F	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	Associate Company	Any other transaction	Advance From Customers- Current				0.43							-	
350		AACCD3570F	Airports Authority of India	AAACA6412D	Enterprises in respect of which the company is a joint venture	Any other transaction	Exceptional items-Income	446.21		446.21							 		
351	GMR Goa International Airport	AAGCG5670F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	Other expenses	5.40		5.40							 	_	
	Limited GMR Goa International Airport	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Other expenses	20.17		20.17							 	_	
	Limited GMR Goa International Airport		GMR Airports Limited		Holding Company	Any other transaction	Security deposit paid			20.00							 	_	
	Limited						Security deposit paid												
	GMR Goa International Airport Limited		GMR Airports Limited		Holding Company	Interest paid		1.05		1.05									
	GMR Goa International Airport Limited		GMR Airports Limited		Holding Company	Any other transaction	Marketing Fund - unbilled	0.02		0.02	-	-							
356	GMR Goa International Airport Limited	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Deferreed income on financial liabilities carried at amortised cost - Current	0.02		0.02									
357	GMR Goa International Airport Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Deferred income on financial liabilities carried at amortised cost -	0.29		0.29									1
358	GMR Goa International Airport Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Interest paid	Current	0.23		0.23		· ·							+
359	GMR Goa International Airport Limited	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Interest paid		0.01		0.01									+
	GMR Goa International Airport	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Interest paid		1.31		1.31									
361	GMR Goa International Airport	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Interest paid		0.13		0.13							 	_	
362	Limited GMR Goa International Airport	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Recovery of expenses			0.40							 	_	+
	Limited GMR Goa International Airport		GMR Airport Developers Limited	AADCG2838G	Fellow subsidiary	Interest paid		0.74		0.74							 		
	Limited																 	101	
	GMR Goa International Airport Limited		GMR Airport Developers Limited		Fellow subsidiary	Interest paid		1.14		1.14	-							ORT	<u>\$</u> 2
	GMR Goa International Airport Limited		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Deferreed income on financial liabilities carried at amortised cost - Current	0.06		0.06	-						15		(I)
366	GMR Goa International Airport Limited	AAGCG5670F	Delhi Airport Parking Services Private Limited	AADCD3432B	Fellow subsidiary	Interest paid		2.52		2.52					0.00% -		[≴[
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367 GMR Goa International Airpor	AACCC68705	GMR Airport Developers Limited	AADCC2828C	Fellow subsidiary	Interest paid		4.00		100			1	 			
Limited				-			1.98		1.98							
368 GMR Goa International Airpor Limited		Delhi Airport Parking Services Private Limited		Fellow subsidiary	Any other transaction	Balances- Outstanding Borrowings				128.00						
369 GMR Goa International Airpor Limited		GMR Airport Developers Limited		Fellow subsidiary	Any other transaction	Financial liabilities - repayment of OCDs			55.00	57.43						
370 GMR Goa International Airpor Limited		GMR Hospitality Limited		Fellow subsidiary	Interest paid		0.03		0.03							
371 GMR Goa International Airpor Limited		GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Balances- Outstanding Borrowings				113.95						
372 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Financial liabilities - repayment of OCDs			100.00	104.22						
373 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Security deposit received	5.17		5.17		•					
374 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Sale of goods or services		0.47	Approved	0.47							-
375 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Financial liabilities - refund of advance on recovery of cost			36.95	37.58						
376 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Sale of goods or services		7.46	Approved	7.46							
377 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Lease Equalisation reserve	0.14		0.14							
378 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Recovery of expenses	0.19		0.19							
379 GMR Goa International Airpor Limited	AAGCG5670F	GMR Solar Energy Private Limited	AAGCG2857C	Fellow subsidiary	Any other transaction	Depreciation on ROU Assets	0.66		0.66							
380 GMR Goa International Airpor Limited	AAGCG5670F	GMR Solar Energy Private Limited	AAGCG2857C	Fellow subsidiary	Interest paid		1.34		1.34							
381 GMR Goa International Airpor	AAGCG5670F	GMR Hospitality Limited	AAJCG9402E	Fellow subsidiary	Any other transaction	Security deposit received	3.60		3.60							
382 GMR Goa International Airpor	AAGCG5670F	GMR Hospitality Limited	AAJCG9402E	Fellow subsidiary	Sale of goods or services		2.48	Approved	2.48							
383 GMR Goa International Airpor		GMR Hospitality Limited	AAJCG9402E	Fellow subsidiary	Any other transaction	Recovery of expenses	0.30		0.30							
Limited 384 GMR Goa International Airpor		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Marketing Fund - unbilled	0.11		0.11							
Limited 385 GMR Goa International Airpor		GMR Aviation Private Limited		Fellow subsidiary	Sale of goods or services			Approved	0.01							
386 GMR Goa International Airpor		Mr. G B S Raju		Key Management Personnel	Any other transaction	Director's sitting fees	0.01		0.00							
Limited		Mr. Bimal Parekh		Key Management Personnel												
Limited		Mr. bimai Parekn			Any other transaction	Director's sitting fees	0.00		0.00							
388 GMR Goa International Airpor Limited				Key Management Personnel	Any other transaction	Director's sitting fees	0.01		0.01	-						
389 GMR Goa International Airpor Limited		Mr.Madhu Ramachandra Rao		Key Management Personnel	Any other transaction	Director's sitting fees	0.01		0.01							
390 GMR Goa International Airpor Limited		Ms.Vissa Siva Kameswari		Key Management Personnel	Any other transaction	Director's sitting fees	0.01		0.01							
391 GMR Goa International Airpor Limited	AAGCG5670F	Manegerial Remunaration	ZZZZZ9999Z	KMP of the company	Remuneration		2.89	Approved	2.89							
392 GMR Goa International Airpor Limited	AAGCG5870F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Deferred income on Security Deposit from trade concessionaires - current				1.08	0.48					
393 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Balances - Trade & Other receivables			•		0.04					
394 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Deferred income on Security Deposit from trade concessionaires			•	18.77	7.22					
395 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Security Deposit from trade concessionaires -non current			•	4.04	2.12					
396 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Optional convertible redeemable preference shares (OCRPS)				0.05	0.06					
397 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Equity component of OCRPS				0.05	0.05					
398 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Balances - Trade & Other receivables				0.15	0.11					
399 GMR Goa International Airpor Limited	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Unbilled receivable (including marketing fund)- current				0.09	0.09					
400 GMR Goa International Airpor	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables	-			17.71	14.05					
401 GMR Goa International Airpor	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables			-	5.78	· ·	 				
402 GMR Goa International Airpor	AAGCG5670F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Interest paid		-			3.92						
403 GMR Goa International Airpor	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Unbilled receivable (including	-			0.12	0.59					
404 GMR Goa International Airpor		GMR Airports Limited		Holding Company	Any other transaction	Financial asset - lease equalisation	-				0.14					
405 GMR Goa International Airpor		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Deferred income on Security	-				0.21					
406 GMR Goa International Airpor		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Deposit from trade concessionaires - current Deferred income on Security					2.86					
405 GMR Goa International Arror Limited 407 GMR Goa International Airpor		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Deposit from trade concessionaires - non current Security Deposit from trade					0.99				RTA	
407 GMR Goa International Airpor Limited	/**/GCG00/UP	Constantion Commen	705009402E	n Grow Substately	ray oner cansactori	Security Deposit from trade concessionaires -non current	-				0.99			627	\sim	A
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400	GMR Goa International Airport	AACCCE8707	GMR Hospitality Limited	AA 1000 1007	Fellow subsidiary	Any other transaction	Balances - Trade & Other					100	, , ,				
	Limited				,		receivables		-			0.82					
	GMR Goa International Airport Limited		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Unbilled receivable (including - marketing fund)- current			6	.04	0.11					
410	GMR Goa International Airport Limited	AAGCG5670F	GMR Solar Energy Private Limited	AAGCG2857C	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables -			0	.63	1.35					
411	GMR Goa International Airport Limited	AAGCG5670F	GMR Solar Energy Private Limited	AAGCG2857C	Fellow subsidiary	Any other transaction	Right-of-use asset .			25	.42 2	1.75					
412	GMR Goa International Airport Limited	AAGCG5670F	GMR Solar Energy Private Limited	AAGCG2857C	Fellow subsidiary	Any other transaction	Lease Liability -			26	.18 2	5.96					
	GMR Goa International Airport	AAGCG5670F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables -				.75	1.80					
414	GMR Goa International Airport	AAGCG5670F	Delhi Airport Parking Services Private Limited	AADCD3432B	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables -			10	.55						
415	Limited GMR Goa International Airport	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Balances - Trade & Other payables -				.39						
	Limited GMR Goa International Airport		GMR Airport Developers Limited		Fellow subsidiary	Any other transaction	Deferred income on Security -		-		.04	0.04					
	Limited						Deposit from trade concessionaires - current					0.77					
	GMR Goa International Airport Limited		GMR Airport Developers Limited		Fellow subsidiary		Deferred income on Security - Deposit from trade concessionaires - non current		-								
	GMR Goa International Airport Limited		GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Security Deposit from trade - concessionaires -non current				.15	0.16					
419	GMR Goa International Airport Limited	AAGCG5670F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Financial liabilities - refund of - advance on recovery of cost		-	1	.01						
420	GMR Hyderabad International Airport Limited	AABCH3448M	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Purchase of goods or services	15.09	Approved	15.0	9 4	.77	7.80					
421	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Purchase of goods or services	0.27	Approved	0.2	7							
422	GMR Hyderabad International Airport Limited		Airports Authority of India	AAACA6412D	Shareholding having significant Influence	Purchase of goods or services	0.28	Approved	0.2	в							
423	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Purchase of goods or services	33.30	Approved	33.3	0 6	.43	9.24					
424	GMR Hyderabad International	AABCH3448M	GMR Airports Infrastructure Limited (Formerly GMR	AABCG8889P	Holding Company	Purchase of goods or services	12.94	Approved	12.9	4		3.51					
	Airport Limited GMR Hyderabad International Airport Limited	AABCH3448M	GMR Airports Limited		Holding Company	Purchase of goods or services	15.65	Approved	15.6	5	.						
	Airport Limited		Laoshva Hvderabad Airport Media Private Limited	AABCL3925F		Purchase of goods or services	000	Approved	0.0		_						
	Airport Limited			AACCD8269K	-	,			19.4		~						
	Airport Limited					Sale of goods or services		Approved				3.32					
	GMR Hyderabad International Airport Limited		GMR Hospitality and Retail Limited	AADCG2928F		Sale of goods or services	4.38	Approved	4.3	B	.56	1.51					
	GMR Hyderabad International Airport Limited	AABCH3448M	Airports Authority of India	AAACA6412D	Shareholding having significant Influence	Sale of goods or services	0.31	Approved	0.3	1 6	.64	7.22					
430	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Subsidiary	Sale of goods or services	3.58	Approved	3.5	B 12	.67	3.26					
431	GMR Hyderabad International Airport Limited	AABCH3448M	Laqshya Hyderabad Airport Media Private Limited	AABCL3925F	Joint venture	Sale of goods or services	31.48	Approved	31.4	в б	.44	7.12					
	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Sale of goods or services	0.10	Approved	0.1	D							
433	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Sale of goods or services	2.60	Approved	2.6	0 2	.81	1.17					
434	GMR Hyderabad International	AABCH3448M	GMR Airports Limited	AAACM7791H	Holding Company	Sale of goods or services	72.89	Approved	72.8	9 6	.66 1	0.47					
	Airport Limited GMR Hyderabad International	AABCH3448M	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Sale of goods or services	0.00	Approved	0.0	D							
	Airport Limited		Geokoo India Private Limited			Sale of goods or services	0.02	Approved	0.0	2 0	99	103					
	GMR Hyderabad International Airport Limited GMR Hyderabad International		GMR Varalakshmi Foundation			Sale of goods or services		Approved	0.2			0.23					
	Airport Limited				significant influence												
	GMR Hyderabad International Airport Limited		GMR Aviation Private Limited		Fellow subsidiary	Sale of goods or services	0.02	httproved	0.0			0.00					
	GMR Hyderabad International Airport Limited		GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Holding Company	Interest Received	7.79		7.7	9	.00	3.49					
440	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiary	Interest Received	3.24		3.2	1							
441	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Purchase of goods or services	15.93	Approved	15.9	3							
442	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Varalakshmi Foundation	AACCG6476B	Enterprise over which Key Managerial Personnel are a	Any other transaction	CSR activity 4.43		4.4	3							
443	GMR Hyderabad International Airport Limited		GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Any other transaction	Straight lining of lease rental income 0.61		0.6	1							
444	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Air Cargo and Aerospace Engineering Limited	AACCD 8269K	Subsidiary	Any other transaction	Straight lining of lease rental income 1.55		1.5	5							
445	GMR Hyderabad International	AABCH3448M	Laqshya Hyderabad Airport Media Private Limited	AABCL3925F	Joint venture	Any other transaction	Straight lining of lease rental income 0.00		0.0		.						
446	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Straight lining of lease rental income 0.00		0.0		.				PORTS		
447	Airport Limited	AABCH3448M	GMR Varalakshmi Foundation	AACCG6476R	Enterprises where KMP and their relatives exercise	Any other transaction	Straight lining of lease rental income 0.04		0.0						87	$\langle \rangle$	
	Airport Limited GMR Hyderabad International		GMR Hyderabad Aerotropolis Limited	AACCG9224F	significant influence	Any other transaction	Straight lining of lease rental income 6.53		6.5							13	
440	Airport Limited	79120F13990m	Chine Hydradiad Aeronopolis Einited	7440008224P	Constantly	reg oudi tanbautun	6.53		6.5	3				là		JEJ	
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	SMR Hyderabad International Airport Limited		GMR Family Fund Trust	AABTG6185F	Other entites in which Directors are Interested	Any other transaction	Lease rental expenses	0.09		0.09							
450	SMR Hyderabad International Nrport Limited	AABCH3448M	Government of Telangana	AAAGI0457E	Shareholding having significant Influence	Any other transaction	Lease rental expenses	2.29		2.29							
451	SMR Hyderabad International Nirport Limited	AABCH3448M	Sri Varalakshmi Jute Twine Mills Private Limited	AADCS1167L	Other entites in which Directors are Interested	Any other transaction	Lease rental expenses	0.06		0.06		•					
452	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Any other transaction	Lease rental expenses	1.43		1.43		•					
	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Any other transaction	Corporate guarantee commission income	0.99		0.99							
454	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Air Cargo and Aerospace Engineering Limited	AACCD 8269K	Subsidiary	Any other transaction	Corporate guarantee commission income	0.27		0.27							
455	SMR Hyderabad International	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Any other transaction	Corporate guarantee commission	0.10		0.10							
456	Airport Limited	AABCH3448M	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Subsidiary	Any other transaction	Corporate guarantee commission	0.09		0.09							
	Airport Limited SMR Hyderabad International	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Any other transaction	Income Income on amortization of deposit	0.08		0.06							
458	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Air Cargo and Aerospace Engineering Limited	AACCD 8269K	Subsidiary	Any other transaction	paid Income on amortization of deposit	0.01		0.01							
	Nrport Limited		GMR Airports Limited		Holding Company	Any other transaction	received Income on amortization of deposit	0.51		0.51							
	Nirport Limited		GMR Hospitality Limited	AAJCG9402E		Any other transaction	received Income on amortization of deposit	0.08		0.08							
	Airport Limited						received										
	3MR Hyderabad International Airport Limited			AABCL3925F		Any other transaction	Income on amortization of deposit received	0.01		0.01							
	GMR Hyderabad International Airport Limited		GMR Varalakshmi Foundation		significant influence	Any other transaction	Income on amortization of deposit received	0.00		0.00	•						
	3MR Hyderabad International Airport Limited		Infrastructure Limited)		Intermediate Holding Company	Any other transaction	Reimbursement of expenses claimed by the Company from its related parties	0.00		0.00							
464	SMR Hyderabad International Nirport Limited	AABCH3448M	Laqshya Hyderabad Airport Media Private Limited	AABCL3925F	Joint venture	Any other transaction	Reimbursement of expenses claimed by the Company from its related parties	1.92		1.92							
	SMR Hyderabad International Airport Limited	AABCH3448M	Delhi International Airport Limited	AACCD8269K	Fellow subsidiary	Any other transaction	Reimbursement of expenses claimed by the Company from its related parties	0.00		0.00	0.00	0.00					
	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Subsidiary	Any other transaction	Reimbursement of expenses claimed by the Company from its	13.14		13.14							
467	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	related parties Reimbursement of expenses claimed by the Company from its	0.01		0.01							
468	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Any other transaction	related parties Reimbursement of expenses claimed by the Company from its	6.42		6.42							
469	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Air Cargo and Aerospace Engineering Limited	AACCD 8269K	Subsidiary	Any other transaction	related parties Reimbursement of expenses claimed by the Company from its	2.19		2.19							
470	SMR Hyderabad International	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Any other transaction	related parties Reimbursement of expenses claimed by the Company from its	3.18		3.18							
471	SMR Hyderabad International	AABCH3448M	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	related parties Reimbursement of expenses	1.06		1.06							
472	Airport Limited GMR Hyderabad International	AABCH3448M	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Any other transaction	claimed by the Company from its related parties Reimbursement of expenses	0.00		0.00							
473	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Varalakshmi Foundation	AACCG6476B	Enterprises where KMP and their relatives exercise	Any other transaction	claimed by the Company from its related parties Reimbursement of expenses	0.04		0.04							
	Airport Limited SMR Hyderabad International	AABCH3448M	Geokno India Private Limited	AADCG4683P	significant influence Other entites in which Directors are Interested	Any other transaction	claimed by the Company from its related parties Reimbursement of expenses	0.02		0.02							
	Airport Limited SMR Hyderabad International		GMR Air Cargo and Aerospace Engineering Limited	AACCD 8269K		Any other transaction	claimed by the Company from its related parties Expense on amortization of deposit	0.00		0.00							
	Nrport Limited		GMR Airports Limited		Holding Company	Any other transaction	received Expense on amortization of deposit	0.32		0.32							
	Airport Limited			AAJCG9402E			received	0.04		0.04							
	Airport Limited		GMR Hospitality Limited			Any other transaction	Expense on amortization of deposit received										
	SMR Hyderabad International Nrport Limited		GMR Hyderabad Aerotropolis Limited	AACCG9224F		Any other transaction	Expense on amortization of deposit received	0.12		0.12	-						
479	3MR Hyderabad International Airport Limited	AABCH3448M	Laqshya Hyderabad Airport Media Private Limited	AABCL3925F	Joint venture	Any other transaction	Expense on amortization of deposit received	0.01		0.01							
480	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Varalakshmi Foundation	AACCG6476B	Enterprises where KMP and their relatives exercise significant influence	Any other transaction	Expense on amortization of deposit received	0.00		0.00							
481	SMR Hyderabad International Airport Limited	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Any other transaction	Amortisation of expense on deposit paid	0.05		0.05	-						
482	SMR Hyderabad International Airport Limited	AABCH3448M	GM Rao	AAUPG5856C	KMP of the company	Remuneration		3.81	Approved	3.81		•					
483	SMR Hyderabad International Airport Limited	AABCH3448M	GBS Raju	AGAPG1105G	KMP of the company	Remuneration		3.51	Approved	3.51	-						
484	GMR Hyderabad International Airport Limited	AABCH3448M	Pradeep Panicker	ADMPP6662J	KMP of the company	Remuneration		1.21	Approved	1.21		•					
485	SMR Hyderabad International	AABCH3448M	Anand Kumar P	AJGPP2387N	Key Management Personnel	Remuneration		0.71	Approved	0.71							
486	SMR Hyderabad International Airport Limited	AABCH3448M	Manikwar Kiran Kumar	AGCPK4962F	Key Management Personnel	Remuneration		0.19	Approved	0.19							
487	SMR Hyderabad International Airport Limited	AABCH3448M	Dr. M. Ramachandran	ADQPR7207R	Key Management Personnel	Any other transaction	Director's sitting fee	0.02		0.02							
488	SMR Hyderabad International	AABCH3448M	Mr. Ramakrishna Rao IAS	AGXPK3370J	Key Management Personnel	Any other transaction	Director's sitting fee	0.00		0.00					6	RTO	
489	Airport Limited	AABCH3448M	Malaysia Airports Holdings Berhad	ZZZZZ9999Z	Key Management Personnel	Any other transaction	Director's sitting fee	0.00		0.00					87	RTS	
	Airport Limited														€/		M
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	GMR Hyderabad International Airport Limited		Mr. HJ Dora		Key Management Personnel	Any other transaction	Director's sitting fee 0.0		0.01							
	GMR Hyderabad International Airport Limited		Airports Authority of India		Shareholding having significant Influence	Any other transaction	Director's sitting fee 0.0		0.01							
	GMR Hyderabad International Airport Limited		Mr. Jayesh Ranjan IAS		Key Management Personnel	Any other transaction	Director's sitting fee 0.00		0.00	· ·	· ·					
493	GMR Hyderabad International Airport Limited	AABCH3448M	Mr. Madhu Ramachandra Rao	AHBPR5255Q	Key Management Personnel	Any other transaction	Director's sitting fee 0.02	2	0.02							
	GMR Hyderabad International Airport Limited	AABCH3448M	Mr. Joyanta Chakraborty	AFRPC5673F	Key Management Personnel	Any other transaction	Director's sitting fee 0.0		0.01							
495	GMR Hyderabad International Airport Limited	AABCH3448M	Mr. A. Subba Rao	ABRPA1562F	Key Management Personnel	Any other transaction	Director's sitting fee 0.02	2	0.02		· ·					
496	GMR Hyderabad International Airport Limited	AABCH3448M	Mr.BIJAL AJINKYA	AFBPS3981G	Key Management Personnel	Any other transaction	Director's sitting fee 0.00	!	0.02		· ·					
497	GMR Hyderabad International Airport Limited	AABCH3448M	Sreenivasa Raju Kandalam Sreedevi	ACRPK4106E	Key Management Personnel	Any other transaction	Director's sitting fee 0.00		0.00	· ·						
498	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiary	Any other transaction	Accrued interest receivable -	-		1.00	4.24					
499	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Enterprises Private Limited	AACCR1554R	Ultimate holding company	Any other transaction	Balances - Trade & Other - receivables			0.01	0.0	1				
500	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Highways Limited	AADCG9020E	Fellow subsidiary	Any other transaction	Balances - Trade & Other -			0.11						
501	GMR Hyderabad International	AABCH3448M	GMR Visakhapatnam International Airport	AAICG3021G	Fellow subsidiary	Any other transaction	receivables Balances - Trade & Other -			0.00	0.0					
502	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Vemagiri Power Generation Limited	AABCV1684R	Fellow subsidiary	Any other transaction	Balances - Trade & Other .			0.00	0.00					
503	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiary	Any other transaction	receivables Security deposit payable .			0.04	0.04	4				
	Airport Limited GMR Hyderabad International		GMR Hospitality Limited		Fellow subsidiary	Any other transaction	Security deposit payable .				7.15					
	GMR Hyderabad International		GMR Hospitality and Retail Limited	AADCG2928F		Any other transaction				0.01						
	Airport Limited															
	GMR Hyderabad International Airport Limited		Laqshya Hyderabad Airport Media Private Limited	AABCL3925F		Any other transaction	Security deposit payable .			0.53						
	GMR Hyderabad International Airport Limited		GMR Varalakshmi Foundation		significant influence	Any other transaction	Security deposit payable -		-	0.15						
	GMR Hyderabad International Airport Limited		Raxa Security Services Limited		Fellow subsidiary	Any other transaction	Security deposit receivable .			1.75						
509	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Security deposit payable .			32.00	32.0					
510	GMR Hyderabad International Airport Limited	AABCH3448M	Sri Varalakshmi Jute Twine Mills Private Limited	AADCS1167L	Other enlites in which Directors are Interested	Any other transaction	Security deposit receivable .			0.10	0.10					
511	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Family Fund Trust	AABTG6185F	Other enlites in which Directors are Interested	Any other transaction	Security deposit receivable -			0.39	0.35					
512	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Subsidiary	Any other transaction	Security deposit receivable .			1.43	2.49					
513	GMR Hyderabad International Airport Limited	AABCH3448M	GMR Air Cargo and Aerospace Engineering Limited	AACCD 8269K	Subsidiary	Any other transaction	Security deposit payable .			0.16	0.05	6				
514	GMR Hyderabad International Airport Limited	AABCH3448M	Digi Yatra Foundation	AAHCD1116A	Associate Company	Purchase of goods or services	3.15	Approved	3.15							
515	GMR Hyderabad International Airport Limited	AABCH3448M	Digi Yatra Foundation	AAHCD1116A	Associate	Any other transaction	Balances- Outstanding Loan -			1.00	1.00		Loan	0.095 One year	unsecured (Operational requirment
516	GMR Hyderabad International	AABCH3448M	GMR Airports Infrastructure Limited (Formerly GMR	AABCG8889P	Intermediate Holding Company	Any other transaction	Balances- Outstanding Loan -			141.20	141.20		Loan	0.11 1 year	Unsecured (General corporate purpose
517	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow subsidiary	Any other transaction	Balances- Outstanding Loan -			58.80	58.80		Loan	0.11 One Year	Unsecured (General corporate purpose
518	Airport Limited GMR Hyderabad International	AABCH3448M	Government of Telangana	AAAGI0457E	Shareholding having significant Influence	Any other transaction	Balances - Oustanding Borrowings -			315.05	252.0		Loan	0 20 years	Unsecured (Operational purpose
519	Airport Limited GMR Hyderabad International	AABCH3448M	GMR Hospitality and Retail Limited	AADCG2928F	Subsidiary	Any other transaction	Pledge of equity shares (face value) -			50.04	50.04	1				
	Airport Limited GMR Hyderabad Aerotropolis		GMR Hospitality and Retail Limited		Fellow subsidiary	Any other transaction	with banks against the loan taken by the subsidiary Lease Rentals Income 0.48	k	0.48							
	GMR Hyderabad Aerotropolis		GMR Hospitality and Retail Limited		Fellow subsidiary	Any other transaction	Straight lining of lease rental income 0.14		0.14							
	Limited											ļ				
	GMR Hyderabad Aerotropolis Limited		GMR Hospitality and Retail Limited		Fellow subsidiary	Any other transaction	Expense on amortization of deposit 0.0 received:		0.01							
	GMR Hyderabad Aerotropolis Limited		GMR Hospitality and Retail Limited		Fellow subsidiary	Any other transaction	Income on amortization of deposit 0.0 received		0.01							
	GMR Hyderabad Aerotropolis Limited		GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Sale of goods or services	0.0	Approved	0.05	-	0.05					
525	GMR Hyderabad Aerotropolis Limited	AACCG9224F	GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Sale of goods or services	0.0	Approved	0.00							
526	GMR Hyderabad Aerotropolis Limited	AACCG9224F	GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Sale of goods or services	0.53	Approved	0.53	-	0.13	•				
527	GMR Hyderabad Aerotropolis Limited	AACCG9224F	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Fellow subsidiary	Sale of goods or services	0.3	Approved	0.35	i 0.12	0.29					
528	GMR Hyderabad Aerotropolis Limited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Lease Rentals Income 0.2	i	0.25	i 0.10	0.12	2				
529	GMR Hyderabad Aerotropolis Limited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Straight lining of lease rental income 0.0	•	0.03	-	· ·		6	ORTS		
	GMR Hyderabad Aerotropolis Limited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Expense on amortization of deposit 0.0 received:	-	0.01						2	
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531 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Income on amortization of deposit 0.01 received		0.01						
532 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Sale of goods or services	0.04	Approved	0.04	0.04	0.0				
533 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Holding Company	Any other transaction	Lease Rentals Income 1.44		1.44	1.76	2.59				
534 GM	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Straight lining of lease rental income 0.13	i	0.13						
	IR Hyderabad Aerotropolis	AACCG9224F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Sale of goods or services	0.23	Approved	0.23	0.27	0.5				
	IR Hyderabad Aerotropolis	AACCG9224F	GMR Airports Infrastructure Limited (Formerly GMR	AABCG8889P	Intermediate Holding Company	Sale of goods or services	0.41	Approved	0.41	0.40	0.3			_	
537 GM	IR Hyderabad Aerotropolis	AACCG9224F	Infrastructure Limited) ESR GMR Logistic Park Private Limited	AAHCG6055B	Joint Venture	Sale of goods or services	0.47	Approved	0.47						
Lim	nited IR Hyderabad Aerotropolis		ESR GMR Logistic Park Private Limited	AAHCG6055B	Joint Venture	Any other transaction	Lease Rentals Income 0.46		0.46	8.36	8.83				
Lim	nited IR Hyderabad Aerotropolis		ESR GMR Logistic Park Private Limited	AAHCG6055B	Inint Venture	Interest Received	2.80		2.80	8.57	11.33				
Lim	nited		-	AAHCG6055B	Joint Venture				0.38	0.57					
Lim			ESR GMR Logistic Park Private Limited			Any other transaction	received								
Lim	IR Hyderabad Aerotropolis hited		ESR GMR Logistic Park Private Limited	AAHCG6055B		Any other transaction	Expense on amortization of deposit 0.02 received:		0.02						
Lim			ESR GMR Logistic Park Private Limited	AAHCG6055B		Sale of goods or services		Approved	0.77	0.67					
543 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	ESR GMR Logistic Park Private Limited	AAHCG6055B	Joint Venture	Sale of goods or services	0.35	Approved	0.35	0.26	0.14				
544 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	ESR GMR Logistic Park Private Limited	AAHCG6055B	Joint Venture	Any other transaction	Retention money .				0.2				
545 GM Lim	IR Hyderabad Aerotropolis hited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Purchase of goods or services	0.06	Approved	0.06	· ·	· ·				-
546 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Airports Limited	AAACM7791H	Holding Company	Sale of goods or services	0.06	Approved	0.06	0.02	0.04				+
547 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Purchase of goods or services	0.09	Approved	0.09	0.01	0.0				
548 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Purchase of goods or services	0.78	Approved	0.78	0.07	0.48			—	+
	IR Hyderabad Aerotropolis	AACCG9224F	Raxa Security Services Limited	AADCR0713K	Fellow subsidiary	Purchase of goods or services	0.46	Approved	0.46	0.20	0.16			—	
	IR Hyderabad Aerotropolis	AACCG9224F	GMR League Games Pvt Ltd	AADCG2882Q	Fellow subsidiary	Any other transaction	Expense on amortization of deposit 0.00 received:		0.00						
551 GM	IR Hyderabad Aerotropolis	AACCG9224F	GMR League Games Pvt Ltd	AADCG2882Q	Fellow subsidiary	Any other transaction	Income on amortization of deposit 0.01		0.01						
552 GM	IR Hyderabad Aerotropolis	AACCG9224F	GMR League Games Pvt Ltd	AADCG2882Q	Fellow subsidiary	Any other transaction	received Reimbursement of expenses 0.06		0.06	0.00	0.02				
Lim	nited IR Hyderabad Aerotropolis		GMR Hyderabad Aviation SEZ Limited		Fellow subsidiary	Interest paid	claimed by the Company from its related parties 0.07		0.07						
Lim	nited IR Hyderabad Aerotropolis		ESR GMR Logistic Park Private Limited	AAHCG6055B	Joint Venture	Any other transaction	Balances - Investment in			26.40	32.82				
Lim	IR Hyderabad Aerotropolis		ESR GMR Logistic Park Private Limited	AAHCG6055B		Any other transaction	Balances - Investment in .								
Lim	nited						Debentures			16.35	16.3				
Lim	IR Hyderabad Aerotropolis hited		GMR Air Cargo and Aerospace Engineering Limited			Any other transaction	Lease Rentals Income 0.82		0.82						
Lim			GMR Air Cargo and Aerospace Engineering Limited			Sale of goods or services		Approved	0.08		· ·				
558 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	GMR Air Cargo and Aerospace Engineering Limited	AACCD8269K	Fellow subsidiary	Sale of goods or services	0.04	Approved	0.04		0.0				
559 GM Lim	IR Hyderabad Aerotropolis nited	AACCG9224F	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables -				0.00				
560 GM Lim	IR Hyderabad Aviation SEZ nited	AADCG2635F	GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Purchase of goods or services	0.03	Approved	0.03	0.02	0.04				
561 GM Lim	IR Hyderabad Aviation SEZ nited	AADCG2635F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Purchase of goods or services	0.00	Approved	0.00	· ·	· ·				-
562 GM Lim	IR Hyderabad Aviation SEZ nited	AADCG2635F	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Purchase of goods or services	0.30	Approved	0.30	0.04	0.04				-
563 GM Lim	IR Hyderabad Aviation SEZ nited	AADCG2635F	GMR Airports Limited	AAACM7791H	Holding Company	Purchase of goods or services	0.68	Approved	0.68					—	+
	IR Hyderabad Aviation SEZ	AADCG2635F	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Capital work in progress 11.64		11.64	7.34	7.10	+		+	+
	IR Hyderabad Aviation SEZ	AADCG2635F	GMR Air Cargo and Aerospace Engineering Limited	AACCD8269K	Fellow subsidiary	Any other transaction	Lease Rentals Income 1.91		1.91	29.57	27.8	+		+	+
	nited IR Hyderabad Aviation SEZ	AADCG2635F	GMR Air Cargo and Aerospace Engineering Limited	AACCD8269K	Fellow subsidiary	Any other transaction	Straight lining of lease rental income 0.53		0.53		· .				+
567 GM	IR Hyderabad Aviation SEZ	AADCG2635F	GMR Air Cargo and Aerospace Engineering Limited	AACCD8269K	Fellow subsidiary	Any other transaction	Income on amortization of deposit 0.02		0.02	· ·	· .				
Lim	nited [®]		GMR Air Cargo and Aerospace Engineering Limited			Any other transaction	received Expense on amortization of deposit 0.01 received:		0.01		· .				
Lim	nited		Raxa Security Services Limited		Fellow subsidiary	Purchase of goods or services		Approved	0.12		0.38				
Lim	IR Hyderabad Aviation SEZ		GMR Varalakshmi Foundation			Any other transaction	CSR activity 0.12		0.12		0.3			ROF	<u>(s)</u>
Lim	nited	AADCG2835F			Enterprises where KMP and their relatives exercise significant influence									51	1/2
571 GM Lim	IR Hospitality and Retail hited	AND/CG2928h	GMR Air Cargo and Aerospace Engineering Limited	ANCCD 8269K	renow subsidiary	Purchase of goods or services	1.05	Approved	1.05	0.04	0.40			₹(
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572 GMR Hospitality and Retail Limited	AADCG2928F	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Purchase of goods or services		0.00	Approved (	0.00	0.00								
573 GMR Hospitality and Retail Limited	AADCG2928F	GMR School of Business	AACCG6476B	Other related party	Purchase of goods or services		0.08	Approved (	0.08	0.01	0.02							
574 GMR Hospitality and Retail	AADCG2928F	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Purchase of goods or services		0.01	Approved (	0.01	0.01	0.01							
Limited 575 GMR Hospitality and Retail	AADCG2928F	GMR Aviation Private Limited	AACCG7569D	Fellow subsidiary	Purchase of goods or services		0.04	Approved (	0.04	0.01	0.04							
Limited																		
576 GMR Hospitality and Retail Limited	AADCG2928F	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Fellow subsidiary	Purchase of goods or services		0.09	Approved (	0.09	0.01	0.01							
577 GMR Hospitality and Retail Limited	AADCG2928F	GMR Hyderabad Vijayawada Expressways Pvt Ltd	AADCG4831D	Fellow subsidiary	Purchase of goods or services		0.00	Approved (	0.00	•								
578 GMR Hospitality and Retail	AADCG2928F	GMR GENERATION ASSETS LIMITED	AAECG0484H	Fellow subsidiary	Purchase of goods or services		0.00	Approved (	0.00	0.00								
579 GMR Hospitality and Retail	AADCG2928F	GMR Goa International Airport Limited	AAGCG5670F	Fellow subsidiary	Purchase of goods or services		0.01	Approved (	0.01		0.00							
Limited	AADCG2928F	Laqshya Hyderabad Airport Media Private Limited	AABCL3925F	Joint venture	Durber of each second			Approved (	0.00									
580 GMR Hospitality and Retail Limited					Purchase of goods or services													
581 GMR Hospitality and Retail Limited	AADCG2928F	RAXA SECURITY SERVICES LIMITED	AADCR0713K	Fellow subsidiary	Purchase of goods or services		0.50	Approved (	0.50		0.06							
582 GMR Hospitality and Retail Limited	AADCG2928F	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Fellow subsidiary	Purchase of goods or services		0.12	Approved (	0.12	•								
583 GMR Hospitality and Retail Limited	AADCG2928F	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Fellow subsidiary	Sale of goods or services		0.53	Approved (	0.53 -		0.03							
584 GMR Hospitality and Retail	AADCG2928E	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables					0.13							
Limited				-	·													
585 GMR Air Cargo and Aerospace Engineering Limited	AACCD8269K	Raxa Security Services Limited		Fellow subsidiary	Purchase of goods or services		1.61	Approved	1.61	0.41	0.06							
586 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Hyderabad Aerotropolis Limited	AACCG9224F	Fellow subsidiary	Any other transaction	Security deposit receivable			•	0.10	0.11							
587 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Sale of goods or services		0.19	Approved (	0.19	0.01	0.04	-		_				
588 GMR Air Cargo and	AACCD8269K	GMR Airport Developers Limited	AADCG2636G	Fellow subsidiary	Purchase of goods or services		1.65	Approved	1.65	0.16								
Aerospace Engineering Limited 589 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Airport Developers Limited	AADCG2636G	-	Any other transaction	Capital work in progress	0.02		0.02		0.02							
Limited						Capital work in progress					0.02							
Aerospace Engineering	AACCD8269K	GMR Airports Limited	AAACM7791H	Holding Company	Purchase of goods or services		0.21	Approved (	0.21	0.11								
591 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Airports Infrastructure Limited (Formerly GMR Infrastructure Limited)	AABCG8889P	Intermediate Holding Company	Any other transaction	Balances - Trade & Other receivables			-	0.05	0.05							
592 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Fellow subsidiary	Any other transaction	Interest on security deposit -	0.01		0.01									
Aerospace Engineering Limited 593 GMR Air Cargo and	AACCD8269K	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Fellow subsidiary	Any other transaction	Unwinding of discount Reimbursement of expenses	2.46		2.46									
Aerospace Engineering Limited 594 GMR Air Cargo and	AACCD8269K			Fellow subsidiary		claimed by the Company from its related parties												
Aerospace Engineering		Delhi International Airport Limited			Purchase of goods or services		0.71	Approved (	0.71	•								
595 GMR Air Cargo and Aerospace Engineering	AACCD8269K	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Any other transaction	Reimbursement of expenses claimed by the Company from its	0.01		0.01									
Limited 596 GMR Air Cargo and Aerospace Engineering	AACCD8269K	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Any other transaction	Interest on security deposit - Unwinding of discount	0.02		0.02	•								
597 GMR Air Cargo and	AACCD8269K	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Any other transaction	Lease rental expenses	0.05		0.05									
Aerospace Engineering Limited 598 GMR Air Cargo and	AACCD8269K	GMR Airports Limited	AAACM7791H	Holding Company	Any other transaction	Reimbursement of expenses	0.68		0.68									
						claimed by the Company from its related parties												
599 GMR Air Cargo and Aerospace Engineering Limited	AACCD8269K	GMR Aero Technic Limited	AAGCM7805E	Subsidiary	Purchase of goods or services		0.04	Approved (	0.04	•								
600 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Goa International Airport Limited	AAGCG5670F	Fellow subsidiary	Purchase of goods or services		0.02	Approved (	0.02	•								
601 GMR Air Cargo and Accessors Engineering	AACCD8269K	GMR Varalakshmi Foundation	AADCR0713K	Enterprises where KMP and their relatives exercise significant influence	Any other transaction	CSR activity	0.13		0.13	•					-			
602 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Hyderabad Aviation SEZ Limited	AADCG2635F	Fellow subsidiary	Any other transaction	Security deposit receivable				0.25	0.27				$\rightarrow$			
Aerospace Engineering Limited 603 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Airport Developers Limited		Fellow subsidiary	Any other transaction	Balances - Trade & Other payables				1.24	2.11							
						and a contract of other payables												
	AACCD8269K	GMR Hospitality and Retail Limited	AADCG2928F	Fellow subsidiary	Purchase of goods or services		1.02	Approved	1.02	0.24	0.34							
605 GMR Air Cargo and Aerospace Engineering	AACCD8269K	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Any other transaction	Security deposit receivable			•	0.39	0.42							
606 GMR Air Cargo and Aerrenace Engineering	AACCD8269K	Delhi International Airport Limited	AACCD3570F	Fellow subsidiary	Any other transaction	Balances - Trade & Other payables				0.18	0.54			_				
607 GMR Air Cargo and Aerospace Engineering	AACCD8269K	GMR Aero Technic Limited	AAGCM7805E	Subsidiary	Any other transaction	Balances - Trade & Other				0.32	0.33		$\left  \right $		-+			
Aerospace Engineering Limited 608 GMR Airport Developers	AADCG2636G	GMR Visakhapatnam International Airport Limited	4410020210	Fellow Subsidiary	Sale of goods or services	receivables		Approved	5.19		2.20							
Limited																		
609 GMR Airport Developers Limited	AADCG2636G	GMR Varalakshmi Foundation	AACCG6476B	Private company having common director (Section 8 Company)	Sale of goods or services		0.10	Approved (	0.09		0.04							
610 GMR Airport Developers Limited	AADCG2636G	Aeroports De Paris SA	ZZZZZ9999Z	Company having Significant Influence in Holding company			0.70		0.33	•					-	-	6	RTS
611 GMR Airport Developers Limited	AADCG2636G	GMR Corporate Services Limited (formely known as GMR Ae			Interest received				4.35		9.20		+				27	$\sim$
612 GMR Airport Developers Limited	AADCG2636G	GMR Power and Urban Infra Limited	AAHCG8251F	Fellow Subsidiary	Interest received				2.91		5.03				$\rightarrow$	<u> </u>	<b>}</b> /-	3
Limited																	-	15
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Lim Lim Lim bita GM	miked MR Alport Developers miked 2000 MR Alport Developers miked	AADCG2838G AADCG2838G AADCG2838G AADCG2838G	CMR Varialishers Foundation Raxa Security Services Limited Into Tausch Trading DMCC CMR Enterprises Private limited GMR Generation Assets Limited GMR Power and Urban Infra Limited GMR Corporate Services Limited (formely incom as GMR Ae Ravi Bhahagar ML N B Prasad	AACCG8476B AADCR0713K ZZZZ29999Z AACCG8619E AAECG0484H AAHCG8251F AAECG925E AFBPB8442D	Private company having common director (Section 8 Company) Fellow Subsidiary Fellow Subsidiary Ultimate Holding Company Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary	Any other transaction	CSR Activities Security Services Rent Expenses Trademark Fee Balances-Outstanding Loan Balances-Outstanding Loan	0.80 0.60 3.00 3.00 24.00		1.50 0.80 0.60 1.50 2.59	- 0.10 3.00 1.94	4.98 - 0.23 0.76 2.59			12.50% 11 years	Unsecured 1	
Lm Lm 1518 GM 1519 GM 1510 GM 1511 GM 1512 GM 1513 GM 1514 GM 1519 GM 1519 GM 1519 GM 1519 GM 1520 GM 1522 GM 1522 GM 1523 GM 1544 SEI 1522 DEI 1522 GM 1523 DEI 1524 DEI 1525 DEI 1526 DEI 1527 DEI 1528 SEI 1529 DEI 1529 SEI 1520 SEI 1530 DE	mied MR Aupto Developers mited MR Appot Developers mided MR Appot Developers mided Appot Developers mided MR Appot Developers mided LU DUTY FREE EVOCES PMAN TE LUTTED EVOCES PMAN TE L	AADCG2839G AADCG2839G AADCG2839G AADCG2839G AADCG2839G AADCG2839G AADCG2839G AADCG2839G	Rava Security Services Limited Into Tausch Trading DMCC GMR Enterprises Private limited GMR Generation Assets Limited GMR Power and Urban Infra Limited GMR Power and Urban Infra Limited GMR Corporate Services Limited (formely incen as GMR Ae Ravi Bhahagar ML N B Prasad	AADCR0713K ZZZZ299992 AACCG8619E AAECG0484H AAHCG8251F AACCG9225E AFBPB6442D	Company) Fellow Subsidiary Ultimate Holding Company Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary	Any other transaction	Security Services Rent Expenses Trademark Fee Balances- Outstanding Loan	0.60 3.00 3.00 24.00		0.60	3.00	0.23			12.50% 11 years	Unsecured 1	
S15 GM Lm Lm Lm 515 GM Lm 516 GM Lm 517 GM Lm 518 GM Lm 519 GM Lm 519 GM Lm 5220 GM Lm 5221 GM Lm 5222 GM Lm 524 DEL 525 DEL 526 SEE 527 DEL 528 SEE 529 DEL 520 DEL 521 DEL 522 DEL 523 DEL 530 DEL	MR Abyort Developers mikes MR Apyort Developers miked MR Apyort Developers miked MR Apyort Developers miked MR Apyort Developers miked MR Apyort Developers miked MR Apyort Developers miked Anyort Developers miked	AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G	Indo Tausch Trading DMCC GMR Enterprises Private limited GMR Generation Assets Limited GMR Power and Urban Infra Limited GMR Corporals Services Limited formely known as GMR Ae Ravi Bhathagar MLI-N B Prasad	ZZZZZ9999Z AACCG8619E AAECG0484H AAHCG8251F AACCG9225E AFBPB6442D	Fellow Subsidiary Fellow Subsidiary Ultimate Holding Company Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary	Any other transaction	Rent Expenses Trademark Fee Balances- Outstanding Loan	3.00 3.00 24.00		1.50	3.00	0.76			12.50% 11 years	Unsecured 1	
Lm Lm Lm bite GM bite GM bite Lm	miked MA Aport Developers mikes MR Ayort Developers mikes MR Ayort Developers miked MR Ayort Developers MR Ayort Developers MR Ayort Developers MR Ayort Developers MR Ayort Developers MR	AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G AADCG2836G	Indo Tausch Trading DMCC GMR Enterprises Private limited GMR Generation Assets Limited GMR Power and Urban Infra Limited GMR Corporals Services Limited formely known as GMR Ae Ravi Bhathagar MLI-N B Prasad	ZZZZZ9999Z AACCG8619E AAECG0484H AAHCG8251F AACCG9225E AFBPB6442D	Féllow subsidiary Utilimate Holding Company Féllow Subsidiary Féllow Subsidiary Féllow Subsidiary	Any other transaction	Rent Expenses Trademark Fee Balances- Outstanding Loan	3.00 3.00 24.00		1.50	3.00	0.76			12.50% 11 years	Unsecured 1	
Lim Lim Lim \$117 GM \$118 GM \$119 GM \$119 GM \$119 GM \$119 GM \$110 GM \$110 GM \$111 GM \$112 GM	mied MR Aport Developers mied MR Aport Developers mied LIM Aport Developers LIM Aport Developers mied LIM Aport LIM Aport Developers mied LIM Aport Developers mied LIM	AADCG2838G AADCG2838G AADCG2838G AADCG2838G AADCG2838G AADCG2838G AADCG2838G	GMR Enterprises Private limited GMR Generation Assets Limited GMR Power and Urban Infra Limited GMR Corporate Services Limited (formely income as GMR Ae Ravi Bhathagar MLI-N B Prasad	AACCG8619E AAECG0484H AAHCG8251F AACCG9225E AFBPB6442D	Ullimale Holding Company Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary	Any other transaction Any other transaction Any other transaction	Trademark Fee Balances- Outstanding Loan	3.00 24.00							12.50% 11 years	Unsecured 1	
Lim Lim Lim S110 GM S111 GM S122 GM S123 GM S124 Lim S125 Cm S126 Cm S127 Cm S128 Cm S129 Del S120 Del S121 Cm S122 Del S124 Del S125 Del S126 Del S127 Del S128 Del S129 Del S120 Del S121 S12	MR Alpot Developers EVH DUTY FREE EVH DUTY FREE EVH DUTY FREE	AADCG2838G AADCG2838G AADCG2838G AADCG2838G AADCG2838G AADCG2838G	GMR Generation Assels Limited GMR Power and Urban Infra Limited GMR Corporals Services Limited (formely incen as GMR Ae Ravi Bhohnagar MLI-N B Prasad	AAECG0484H AAHCG8251F AACCG9225E AFBPB8442D	Fellow Subsidiary Fellow Subsidiary Fellow Subsidiary	Any other transaction	Balances- Outstanding Loan	24.00		2.59	1.94	2.59			12.50% 11 years	Unsecured 1	
Lim 19 Cm 519 Cm 220 Cm 2311 Cm 2322 Cm 2323 Cm 2424 DEL 2525 DEL 2526 DE 2527 DE 2528 DE 2529 DE 2520 DE 2520 DE 2520 DE 2520 DE 2521 DE 2522 DE 2523 DE 2524 DE 2525 DE 2526 DE 2527 DE 2528 DE 2529 DE 2530 DE 2541 DE 2542 DE 2543 DE 2544 DE 2545 DE 2545 DE 2545 DE	mited MR Airport Developers mited ELHI DUTY FREE ERVICES PRIVATE LIMITED ELHI DUTY FREE ELHI DUTY FREE ELHI DUTY FREE	AADCG2838G AADCG2838G AADCG2838G AADCG2838G AADCG2838G	GMR Power and Urban Infra Limited GMR Corporate Services Limited (formely troom as GMR Ar Ravi Bhahnagar MLI-N B Presad	AAHCG8251F AACCG9225E AFBPB6442D	Fellow Subsidiary Fellow Subsidiary	Any other transaction									12.50% 11 years	Unsecured \	
Lim Lim Lim 522 GM Lim Lim S21 CM Lim Lim Lim Lim Lim Lim Lim Set S22 CM S23 GM S24 DELS S25 DELS S26 DELS S27 DELS S28 DELS S29 DELS S20 DELS S21 DELS S22 DELS S23 DELS S24 DELS S25 DELS S26 DELS S27 DELS S28 SEE S29 DELS S21 DELS S22 DELS S230 DELS S21 SEE S21 SE S21 SE	MRA Airport Developers mited MRA Airport Developers mited MRA Airport Developers mited MRA Airport Developers mited ELHI DUTY FREE ERVICES PRIVATE LIMITED ELHI DUTY FREE	AADCG2838G AADCG2838G AADCG2838G AADCG2838G	GMR Corporate Services Limited (formely incom as GMR Ae Rarv Bhatnagar MLIN B Prasad	AACCG9225E AFBPB6442D	Fellow Subsidiary		Balances- Outstanding Loan				24.00	24.00		ICD			Working capital purpose
Lim Lim GM 1212 GM 1222 GM 1232 GM 1232 GM 1232 GM 124 Detection 1252 GM 1244 Detection 12525 Detection 1262 Detection 1272 Detection 1282 Detection 1282 Detection 1282 Detection 1282 Detection 1283 Detection 1284 Detection	mited MR Airport Developers mited MR Airport Developers mited MR Airport Developers mited ELHI DUTY FREE ELHI DUTY FREE ELHI DUTY FREE	AADCG2838G AADCG2838G AADCG2838G	Ravi Bhatnagar M.L.N.B Prasad	AFBPB6442D	-	Any other transaction		44.82		•	44.82	44.82		Loan	12.95% 11 years	Unsecured \	Working capital purpose
S21 GMM S22 GM S23 GM S44 DEI S25 GM S24 DEI S25 GM S26 DEI S27 GM S28 DEI S29 DEI S29 DEI S29 DEI S29 DEI S29 DEI S29 DEI S21 SEI S330 DEI S41 DEI	MR Airport Developers mited MR Airport Developers mited MR Airport Developers mited ELHI DUTY FREE ERVICES PRIVATE LIMITED ELHI DUTY FREE	AADCG2636G AADCG2636G	M.L.N.B Prasad				Balances- Outstanding Loan	67.00		•	67.00	67.00		Loan	12.95% 2 Years	Unsecured \	Working capital purpose
Lim 323 GM 324 DEI 325 DEI 325 DEI 326 DEI 327 DEI 327 DEI 328 DEI 328 DEI 329 DEI 329 DEI 330 DEI 331 DEI 341 DEI	mited MR Airport Developers mited ELHI DUTY FREE ERVICES PRIVATE LIMITED ELHI DUTY FREE	AADC G2636G		ABKPM8296R	KMP of the company	Remuneration				0.40		•					
Lim 324 DEI 325 DEI 326 DEI 327 DEI 328 DEI 329 DEI 330 DEI 331 DEI	mited ELHI DUTY FREE ERVICES PRIVATE LIMITED ELHI DUTY FREE		Ashish Kulkarni		KMP of the company	Remuneration				0.86							
324 DEl 325 DEl 326 DEl 327 DEl 328 DEl 329 DEl 330 DEl 331 DEl	ELHI DUTY FREE ERVICES PRIVATE LIMITED ELHI DUTY FREE	AADCD2518C		AWCPK3495R	KMP of the company	Remuneration				0.11							
325 DE 326 DE 327 DE 327 DE 328 DE 329 DE 320 DE 321 DE 323 DE 330 DE 331 DE	ELHI DUTY FREE		GMR AIRPORT DEVELOPERS LIMITED	AADCG2636G	Fellow subsidiary	Any other transaction	Balances- Outstanding Loan		NA	-	67.00	67.00		++			
326 DEI 327 DEI 328 DEI 329 DEI 330 DEI 331 DEI	ERVICES PRIVATE LIMITED	AADCD2518C	GMR AIRPORT DEVELOPERS LIMITED	AADCG2636G	Fellow subsidiary	Interest paid				2.83	1.16	1.29					
327 DEI 328 DEI 329 DEI 320 DEI 330 DEI 331 DEI		AADCD2518C	Celebi Delhi Cargo Terminal Management India Private Limited	AADCC6885B	One entity is a JV of a third entity and the other entity is an associate of the third entity Para 9 (b)(iv) of	Any other transaction	Transportations Charges		NA	0.42	·	0.14					
328 DEI 329 DEI 330 DEI 331 DEI		AADCD2518C		ABRPA1562F	INDAS 24	Any other transaction	Director - Sitting fees		NA	0.04	·						
329 DE SEI 330 DE SEI 331 DE SEI		AADCD2518C	MR EMANDI SANKARA RAO	ABRPR1696R	Independent Director	Any other transaction	Director - Sitting fees		NA	0.04				\vdash			
330 DEI SEI 331 DEI SEI		AADCD2518C	MR PAWAN KUMAR MALHOTRA	ADSPM5215E	Independent Director	Any other transaction	Director - Sitting fees		NA	0.04		· ·					
31 DE		AADCD2518C	GMR Varalakshmi Foundation	AACCG6476B	Enterprise over which Key Managerial Personnel are a	Any other transaction	CSR expenditure		NA	2.43	•						
		AADCD2518C	AER RIANTA INTERNATIONAL CPT	ZZZZZ9999Z	One entity is an associate or JV of the other entity (or an associate or JV of a member of a group of which	Any other transaction	Reimbursement Of Expenses		NA	0.11		0.11					
32 DE SF		AADCD2518C	YALORVIN LIMITED		the other entity is a member)	Dividend paid		138.00	Approved	45.64		•		\vdash			
533 DE		AADCD2518C	AER RIANTA INTERNATIONAL CPT	ZZZZZ9999Z	Joint Venture	Purchase of goods or services		10.68	Approved	10.68		4.81		+			
34 Del	elhi Airport Parking Services	AADCD3432B	Tenaga Parking Services (India) Private Limited	AACCT9250C	private company in which a director or manager or his	Any other transaction	Operator fee	5.02	Terms of O&M agreem	5.02	1.07	1.20		\vdash			
535 Del	elhi Airport Parking Services	AADCD3432B	Travel Food Services (Delhi Terminal 3) Private Limite	AADCT3703B	private company in which a director or manager or his relative is a member or director	Sale of goods or services		0.02	Approved	0.02	(0.00)	· ·		\vdash			
536 Del	elhi Airport Parking Services	AADCD3432B	Raxa Security Services Limited	AADCR0713K		Purchase of goods or services		5.22	Approved	5.22	2.08	0.85					
537 Del	elhi Airport Parking Services	AADCD3432B	TIM Delhi Airport Advertising Private Limited	AADCT4881E	private company in which a director or manager or his relative is a member or director	Any other transaction	Reimbursement of expenses (recovered)	0.02	on actuals	0.02							
538 Del	elhi Airport Parking Services	AADCD3432B	GMR Green Energy Limited	AAJCG6092N		Sale of goods or services	(recovered)	0.05	Terms of agreement ap	0.05		0.03					
539 Del	rivate Limited elhi Airport Parking Services rivate Limited	AADCD3432B	GMR Green Energy Limited	AAJCG6092N	Fellow subsidiary	Any other transaction	Reimbursement of expenses	0.00	Terms of agreement ap	0.00							
540 GM	MR Airports International B.V	ZZZZ29999Z	GMR Airports Greece Single Member S.A	ZZZZZ9999Y	Subsidiary	Investment	(recovered)		NA	20.20				investment N/	NA NA	Unsecured E	Business Purpose
541 GM		ZZZZZ9999Z ZZZZZ9999Z	GMR Airnorts (Singanore) Pte 1td GMR Megawide Cebu Airport Corporation	ZZZZZ99999Y ZZZZZ99999Y	Subsidiarv Associate Company	Any other transaction Any other transaction	Share application money paid Balances- Outstanding Loan		NA	12.86	39.36	52.22 6.02		++			
543 GM	MR Airports International B.V	ZZZZ29999Z	SSP-Mactan Cebu Corporation	ZZZZ29999Y	Associate Company	Any other transaction	Balances - Trade & Other receivables				0.33						
544 GM	MR Airports International B.V	ZZZZZ9999Z ZZZZZ9999Z	GMR Airports (Singapore) Pte Ltd GMR Airports Infrastructure Limited (Formerly GMR	ZZZZZ99999Y	Subsidiarv Holding Company	Any other transaction Any other transaction	Other expense			6.06 1.49		6.06 1.49		++			
			Infrastructure Limited)				Other expense					1.49					
SA		2222299992 AAJCG9402E	International Airport Heraklion Crete SA			Any other transaction	Other Income	23.44		6.59							
-						Any other transaction	Deputation charges	23.44		0.23	•	0.05					
.48 GI		AAJCG9402E					Operator Fees	56.70		0.57		0.57					-
49 GN	MR Hospitality Ltd.	AAJCG9402E	Travel Food Services Private Limited	AADCB2762L	Associate Company	Any other transaction	Reimbursement of Capital Expenditu	118.06		1.18	0			+			
550 GM	MR Hospitality Ltd.	AAJCG9402E	Travel Food Services Private Limited	AADCB2762L	Associate Company	Any other transaction	Infusion of Equity share capital	810.00		8.10	0		 + + +	++			
551 GM	MR Hospitality Ltd.	AAJCG9402E	Travel Food Services Private Limited	AADCB2762L	Entity exercising joint control	Any other transaction	Reimbursement of other Expenditure				0.13		 + + +	++			
34 GM		AAJCG9402E AAJCG9402E	Travel Food Services Private Limited Travel Food Services Private Limited	AADCB2762L	Entity exercising joint control Entity exercising joint control	Any other transaction Any other transaction	Trade Payable Payable against others				0.00	0.01	 + + +	++			
553 GM	MR Hospitality Ltd.	AAJCG9402E AAJCG9402E	Travel Food Services (Delhi Terminal 3) Private Limite			Any other transaction Any other transaction	Trade Pavable				0.34						
55 GN	MR Hospitality Ltd.	AAJCG9402E	Travel Food Services (Delhi Terminal 3) Private Limite	AADCT3703B	Entity exercising joint control	Any other transaction	Reimbursement of other Expenditure				0.02						
556 CM	MR Hospitality Ltd. MR Hospitality Ltd.		Travel Retail Services Private Limited	AADCT1697C	Common Directorshin	Sale of goods or services		2.64	American	0.03							
57 GN	MR Hospitality Ltd. MR Hospitality Ltd. MR Hospitality Ltd. MR Hospitality Ltd.	AAJCG9402E							Approved	0.03							
otes: Accountin	MR Hospitality Ltd. MR Hospitality Ltd. MR Hospitality Ltd. MR Hospitality I td	AAJCG9402E AAJCG9402E		AADCT1697C	Common Directorship	Any other transaction	Trade Receivable		Αφμιονέα	-							

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Corporate Office: New Udaan Bhawan, Opp. Terminal 3 Indira Gandhi International Airport New Delhi 110 037 CIN U65999HR1992PLC101718 T +91 11 47197000 F +91 11 47197791 W www.gmrinfra.com

Ref No: GAL/DEL/CS/240503

May 29, 2024

BSE Limited 1st Floor, New Trading Ring, P.J. Towers, Dalal Street, Mumbai - 400 001.

BSE Scrip Code: 975210, 975256 and 975366.

Dear Sir/ Madam:

Sub: Intimation under Regulation 52(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to confirm that:

- (a) the Company has utilized the issue proceeds of Non-Convertible Securities as per the end use permitted under Bond documents.
- (b) the issue proceeds of the Non-Convertible Bonds ("NCBs") issued by GMR Airports Limited ("the Company") have been fully utilised as on March 31, 2024. The details of utilization of facilities amounting to Rs. 800 Crore and Rs. 2,250 Crore during the quarter ended March 31, 2024, are as under:

1.	Name of the Issuer	GMR Airports Limite	d
2.	Mode of Fund raising (Public issue/ private placement)	Private Placement	
3.	Type of instrument	Non- Convertible Bor	nds
4.	ISIN	INE903F08193	INE903F08201
5.	Date of raising of funds	December 19, 2023	February 2, 2024
6.	Amount raised (in Rs.)	800,00,00,000/-	2250,00,00,000/-
7.	Funds utilized (in Rs.)	800,00,00,000/-	2250,00,00,000/-
8.	Any deviation (Yes/ No)	Not Applicable	Not Applicable
9.	If 8 is Yes, then specify the purpose for which the funds were utilized	Not Applicable	Not Applicable
10.	Remarks, if any	4	-



Regd. Office: TEC Cybercity, Level 18, DLF Cyber City, Building No. 5, Tower A, Phase - III, Gurugram, Haryana 122002 Tel: 0124-6637777

Airports | Energy | Transportation | Urban Infrastructure | Foundation

REPORTS Submitted for your information and records please.

GWRA

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Thanking you, For GMR Airports Limited

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Sushil Kumar Dudeja Company Secretary and Compliance Officer