



Delhi International Airport Limited  
(Formerly known as Delhi International Airport (P) Limited)

Date: November 14, 2022

BSE Limited  
1<sup>st</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001.  
BSE Scrip Code: 974004

Kind Attn.: Corporate Relationship Department  
Subject: Outcome of the Board Meeting held on November 14, 2022

Dear Sir/ Ma'am:

Pursuant to Regulation 51 read with Part B of Schedule III and Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of the Company at their meeting held today, i.e. November 14, 2022 has *inter-alia*:

- i. Approved the Un-Audited Financial Results (on standalone basis) of the Company for the quarter and half year ended ended September 30, 2022, prepared under Ind-AS.
- ii. Noted the Limited Review Report issued by M/s. Walker Chandiook & Co. LLP, Chartered Accountants and M/s. K.S. Rao & Co., Chartered Accountants, the joint statutory Auditors of the Company on the Un-Audited Financial results for the quarter and half year ended on September 30, 2022.
- iii. Noted the Resignation of Mr. K. Vinayak Rao (DIN: 00074942) as Director of the Company and Approved the Appointment of Ms. Vidya Vaidyanathan [DIN: 08366688] as an Additional Director of the Company subject to the approval of members of the Company.
- iv. Approved the proposal for Raising of funds for an amount of up to ₹ 750,00,00,000 /- Crores (Rupees Seven Hundred and Fifty Crores only) by way of Issue of Listed/ unlisted Non-Convertible Debentures as an enabling resolution as per the requirements of applicable laws and any other regulatory/ statutory approvals.

In respect of the above, we hereby enclose the following:

- a. The Un-Audited Financial Results for the quarter and half year ended on September 30, 2022, along with Statement of Assets and Liabilities and Statement of Cash Flows as at the end of the half year September 30, 2022 in the format specified under Regulation 52 of Listing Regulations.
- b. Limited Review Report issued by M/s. Walker Chandiook & Co. LLP, Chartered Accountants and M/s. K.S. Rao & Co., Chartered Accountants, the joint statutory Auditors of the Company on the Un-Audited Financial results for the quarter and half year ended on September 30, 2022.
- c. Related party disclosures as per Regulation 23(9) of Listing Regulations for the half year ended September 30, 2022.

The Board meeting commenced at 02.00 P.M (IST) and concluded at 5:30 P.M. (IST).

Submitted for your information and records please.

Thanking you,  
For Delhi International Airport Limited  
  
Abhishek Chawla  
Company Secretary and Compliance Officer  
Encl.: As above



/DelhiAirport



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/DelhiAirport



Registered Office:  
New Udaan Bhawan, Opp. Terminal 3  
Indira Gandhi International Airport  
New Delhi - 110 037  
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Walker Chandiook & Co LLP  
Chartered Accountants  
21st Floor, DLF Square,  
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Gurugram 122002  
India

K. S. Rao & Co.  
Chartered Accountants  
2nd Floor, 10/2 Khivraj  
Mansion, Kasturba Road  
Bengaluru – 560001, India

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Delhi International Airport Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Delhi International Airport Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Delhi International Airport Limited ('the Company') for the quarter ended 30 September 2022 and the year to date results for the period 01 April 2022 to 30 September 2022, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 5 to the Statement in relation to ongoing litigation / arbitration proceedings between the Company and Airport Authority of India (AAI) in respect of Monthly Annual Fee (MAF) for the period 1 April 2020 to 31 March 2022 for which the Company has sought to be excused from making payment to AAI as triggered from a force majeure event, which could have a significant impact on the Statement, if the potential exposure were to materialize. The outcome of such litigation / arbitration proceedings is currently uncertain and basis internal assessment and legal opinion, pending final outcome of the litigation, the management is of the view that no further adjustments are required to be made to the

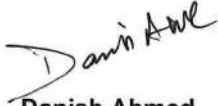


Walker Chandiok & Co LLP  
Chartered Accountants  
21st Floor, DLF Square,  
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India

K. S. Rao & Co.  
Chartered Accountants  
2nd Floor, 10/2 Khivraj  
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Bengaluru – 560001, India

accompanying Statement for the aforesaid matter. Our conclusion is not modified in respect of this matter.

For **Walker Chandiok & Co LLP**  
Chartered Accountants  
Firm Registration No.: 001076N/N500013



**Danish Ahmed**  
Partner  
Membership No.: 522144

UDIN: 22522144BDATWY1425

Place: New Delhi  
Date: 14 November 2022



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



**Hitesh Kumar P**  
Partner  
Membership No: 233734

UDIN: 22233734BDALUL1604

Place: New Delhi  
Date: 14 November 2022



**Delhi International Airport Limited**  
**Corporate Identity Number : U63033DL2006PLC146936**  
**Registered Office: New Udaan Bhawan, Opp. Terminal-III, IGI Airport, New Delhi-110037**  
**Phone: +91-11-47197000 Fax: +91-11-47197181**  
**Email : DIAI.-CS@gmrgroup.in Website: www.newdelhiairport.in**  
**Statement of standalone unaudited financial results for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022**  
**(All amounts in Rs. crore unless otherwise stated)**

S.No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income from operations</b>						
	(a) Sale of services	820.15	744.98	511.04	1,565.13	948.29	2,285.38
	(b) Other operating revenue	140.56	141.60	166.57	282.16	350.96	628.69
	<b>Total revenue from operations (I=(a)+(b))</b>	<b>960.71</b>	<b>886.58</b>	<b>677.61</b>	<b>1,847.29</b>	<b>1,299.25</b>	<b>2,914.07</b>
<b>II</b>	<b>Other income</b>	49.38	83.00	21.22	132.38	42.20	143.27
<b>III</b>	<b>Total income (I+II)</b>	<b>1,010.09</b>	<b>969.58</b>	<b>698.83</b>	<b>1,979.67</b>	<b>1,341.45</b>	<b>3,057.34</b>
<b>IV</b>	<b>Expenses</b>						
	(a) Annual fee to Airports Authority of India (AAI) [refer note 5 below]	448.72	401.49	65.81	850.21	147.54	192.70
	(b) Employee benefits expense	66.00	61.24	49.18	127.24	105.94	228.45
	(c) Depreciation and amortization expense	175.81	144.00	133.83	319.80	265.45	588.29
	(d) Finance costs	202.14	192.39	250.67	394.54	452.46	862.48
	(e) Other expenses	216.42	208.46	182.57	424.88	350.34	779.22
	<b>Total expenses (IV=(a)+(b)+(c)+(d)+(e))</b>	<b>1,109.09</b>	<b>1,007.58</b>	<b>682.06</b>	<b>2,116.67</b>	<b>1,321.73</b>	<b>2,651.14</b>
<b>V</b>	<b>(Loss)/ profit before exceptional items (III-IV)</b>	(99.00)	(38.00)	16.77	(137.00)	19.72	406.20
<b>VI</b>	Exceptional items (Refer note no 8)	-	-	325.16	-	325.16	378.43
<b>VII</b>	<b>(Loss) / Profit before tax (V-VI)</b>	(99.00)	(38.00)	(308.39)	(137.00)	(305.44)	27.77
<b>VIII</b>	<b>Tax expense:</b>						
	1) Current tax	-	-	-	-	-	10.46
	2) Deferred tax credit	-	-	7.44	-	(0.34)	-
	3) Deferred tax credit reclassified from cash flow hedge reserve on account of hedge settlement	-	-	-	-	-	(0.37)
	<b>Total tax expense/ (credit) (VIII=(1)+(2)+(3))</b>	-	-	7.44	-	(0.34)	10.09
<b>IX</b>	<b>(Loss) / Profit for the period / year (VII-VIII)</b>	(99.00)	(38.00)	(315.83)	(137.00)	(305.10)	17.68
<b>X</b>	<b>Other comprehensive income</b>						
<b>A</b>	<b>Items that will not be reclassified to profit or loss</b>						
	Re-measurement gain/(loss) on defined benefit plans	(1.31)	0.59	(0.04)	(0.72)	0.14	(0.12)
	Income tax effect	-	-	0.06	-	-	-
<b>B</b>	<b>Items that will be reclassified to profit or loss</b>						
	Net movement of cash flow hedges	(270.90)	(202.47)	2.41	(473.37)	24.48	(198.85)
	Income tax effect	-	-	7.38	-	(0.34)	-
	<b>Total other comprehensive (loss)/income (net of tax) (X=(A)+(B))</b>	(272.21)	(201.88)	9.81	(474.09)	24.28	(198.97)
<b>XI</b>	<b>Total Comprehensive Loss for the period/year (IX+X) [Comprising Loss and Other Comprehensive Loss for the period / year]</b>	(371.21)	(239.88)	(306.02)	(611.09)	(280.82)	(181.29)
<b>XII</b>	Paid-up equity share capital ( Face Value of Rs. 10/- per equity each)	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00
<b>XIII</b>	Other equity	(688.98)	(317.77)	(176.00)	(688.98)	(176.00)	(77.89)
<b>XIV</b>	<b>Earnings per share (EPS) (has face value of Rs. 10/- each (not annualised except for year ended March 31, 2022))</b>						
	Basic (amount in Rs)	(0.40)	(0.16)	(1.29)	(0.56)	(1.25)	0.07
	Diluted (amount in Rs)	(0.40)	(0.16)	(1.29)	(0.56)	(1.25)	0.07
<b>XV</b>	<b>Net Worth ( refer note 9 below)</b>	1,761.02	2,132.23	2,274.00	1,761.02	2,274.00	2,372.11
<b>XVI</b>	<b>Ratios ( refer note 9 below)</b>						
	Debt equity Ratio	7.12	5.76	4.80	7.12	4.80	4.64
	Debt service coverage ratio*	2.11	0.56	0.26	0.86	0.30	1.03
	Interest service coverage ratio*	2.14	0.58	0.55	0.90	0.89	1.24
	Current ratio	1.18	1.58	1.51	1.18	1.51	1.26
	Long term debt to working capital	28.56	11.08	6.39	28.56	6.39	18.42
	Bad debts to Account receivable ratio*	0.00	-	-	0.00	0.00	0.00
	Current liability ratio	0.12	0.10	0.16	0.12	0.16	0.12
	Total debt to total assets ratio	0.61	0.62	0.55	0.61	0.55	0.57
	Debtors turnover*	10.76	8.57	4.37	10.76	4.37	5.20
	Operating margin (%)	10.74 %	17.41 %	(8.52)%	13.94 %	11.32 %	30.55 %
	Net profit margin (%)	(10.30)%	(4.29)%	(46.61)%	(7.42)%	(23.48)%	0.61 %
	Outstanding redeemable preference shares	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Capital Redemption Reserve/Debtenture Redemption Reserve (if any)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Inventory turnover	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

\*Not annualised (except for year ended March 31, 2022).

\*\* Annexures are attached herewith



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**Statement of standalone unaudited assets and liabilities as at September 30, 2022**  
**(All amounts in Rs. crore unless otherwise stated)**

	September 30, 2022 (Unaudited)	March 31, 2022 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
Property, Plant and Equipment and Intangible assets		
(i) Property, plant and equipment	6,353.08	6,142.50
(ii) Intangible assets	359.86	364.19
Right of use asset	9.10	12.26
Capital work in progress	6,090.46	5,537.69
Investment in associates and joint ventures	254.60	254.60
Financial assets	-	
(i) Investment	0.01	0.01
(ii) Other financial assets	1,309.68	1,134.43
Other non-current assets	3,104.49	2,860.71
Current tax assets	11.80	5.06
	<b>17,493.08</b>	<b>16,311.45</b>
<b>2 Current assets</b>		
Inventories	7.19	7.23
Financial assets		
(i) Investments	1,008.72	775.65
(ii) Trade receivables	139.95	158.98
(iii) Cash and cash equivalents	1,256.08	1,282.93
(iv) Bank balance other than cash and cash equivalents	91.95	216.63
(v) Other financial assets	227.42	238.42
Other current assets	170.85	220.23
	<b>2,902.16</b>	<b>2,900.07</b>
<b>Total Assets</b>	<b>20,395.24</b>	<b>19,211.52</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>3 Equity</b>		
Equity share capital	2,450.00	2,450.00
Other equity		
(i) Retained earnings	(142.63)	(4.91)
(ii) Cash flow hedge reserve	(546.35)	(72.98)
	<b>1,761.02</b>	<b>2,372.11</b>
<b>4 Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	12,521.30	10,960.76
(i) Lease liabilities	7.10	10.51
(ii) Other financial liabilities	1,235.30	1,168.65
Deferred revenue	2,160.38	2,210.41
Other non-current liabilities	245.68	177.89
Long term provisions	0.97	6.59
	<b>16,170.73</b>	<b>14,534.81</b>
<b>5 Current liabilities</b>		
Financial liabilities		
(i) Borrowings	-	22.00
(i) Lease liabilities	4.12	3.89
(ii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	14.37	37.43
-Total outstanding dues of creditors other than micro enterprises and small enterprises	296.78	269.21
(iii) Other financial liabilities	1,294.44	1,434.76
Deferred revenue	466.05	192.04
Other current liabilities	231.20	192.28
Short term provisions	156.53	152.99
	<b>2,463.49</b>	<b>2,304.60</b>
<b>Total Liabilities</b>	<b>18,634.22</b>	<b>16,839.41</b>
<b>Total Equity and Liabilities</b>	<b>20,395.24</b>	<b>19,211.52</b>



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**Email : DIAL-CS@gmrgroup.in Website: www.newdelhiairport.in**  
**Standalone Unaudited Cash flow statement for the six month period ended September 30, 2022**  
**(All amounts in Rs. crore unless otherwise stated)**

	For the Period Ended September 30, 2022 (Unaudited)	For the Period Ended September 30, 2021 (Unaudited)
<b>Cash flow from operating activities</b>		
Loss before tax	(137.00)	(305.44)
<i>Adjustment to reconcile loss before tax to net cash flows</i>		
Depreciation and amortization expenses	319.80	265.45
Provision for doubtful debts / bad debts written off	0.05	0.64
Interest income on deposits/current investment	(27.96)	(24.87)
Exchange differences unrealised (net)	0.39	0.87
Gain on sale of current investments-Mutual fund	(8.11)	(9.52)
Loss on discard of Capital work in progress and Property, plant and equipments	-	1.60
Dividend income on non current investments carried at cost	(31.75)	(2.75)
Interest on borrowings	281.21	277.49
Call spread option premium	76.36	90.65
Other borrowing costs	0.51	1.84
Redemption premium on borrowings	-	1.86
Rent expenses on financial assets carried at amortised cost	0.31	0.10
Interest expenses on financial liability carried at amortised cost	36.16	38.03
Deferred income on financial liabilities carried at amortised cost	2.60	(52.82)
Fair value gain on financial instruments at fair value through profit or loss	(0.85)	(1.33)
<b>Operating profit before working capital changes</b>	<b>511.72</b>	<b>281.80</b>
Working capital adjustment:		
Change in non current financial liabilities	39.03	851.59
Change in non current deferred revenue	(21.93)	(147.37)
Change in other non current liabilities	67.79	138.25
Change in non current provisions	(5.62)	0.85
Change in trade payables	0.64	(15.65)
Change in current financial liabilities	11.38	(44.94)
Change in current deferred revenue	275.88	286.42
Change in other current liabilities	38.94	60.73
Change in current provisions	3.54	2.58
Change in other non current financial assets	(118.98)	(1.94)
Change in other non current assets	(244.58)	(353.76)
Change in inventories	0.04	(0.79)
Change in trade receivables	19.00	(24.30)
Change in other current financial assets	29.65	341.90
Change in other current assets	49.93	(13.70)
<b>Cash generated from operations</b>	<b>656.43</b>	<b>1,361.67</b>
Direct taxes paid	(6.75)	(5.79)
<b>Net cash flow from operating activities (A)</b>	<b>649.68</b>	<b>1,355.88</b>
<b>Cash flows from investing activities</b>		
Purchase of property plant and equipments, including CWIP and capital advances	(1,002.06)	(797.85)
Proceeds from sale of property, plant and equipment and CWIP	-	0.32
Purchase of current investments	(3,998.04)	(4,097.00)
Sale/maturity of current investments	3,773.92	3,542.87
Dividend income	31.75	2.75
Interest received	62.44	71.01
Investment of margin money deposit	(0.01)	(0.02)
Redemption of/ (investments in) fixed deposits with original maturity of more than three months (net)	124.68	(320.02)
<b>Net cash used in investing activities (B)</b>	<b>(1,007.32)</b>	<b>(1,597.94)</b>

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**(All amounts in Rs. crore unless otherwise stated)**

<b>Cash flows from financing activities</b>		
Principal payment of lease liability	(3.18)	(1.73)
Interest payment of lease liability	0.67	(0.89)
Repayment of short term loan from banks	(22.00)	(924.72)
Proceeds from non-current borrowings	1,000.00	-
Redemption Premium paid	-	(16.30)
Proceeds from hedge cancellation	-	64.43
Option premium paid	(129.98)	(143.73)
Borrowing cost paid	(11.81)	(16.56)
Interest paid	(502.92)	(305.12)
<b>Net cash flow/(used in) from financing activities (C)</b>	<b>330.78</b>	<b>(1,344.62)</b>
<b>Net decrease in cash and cash equivalents (A + B + C)</b>	<b>(26.86)</b>	<b>(1,586.68)</b>
Cash and cash equivalents at the beginning of the period	1,282.94	3,334.20
<b>Cash and cash equivalents at the end of the period</b>	<b>1,256.08</b>	<b>1,747.52</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.05	0.06
Cheques/ drafts on hand	-	10.10
With banks		
- on current account	36.06	28.66
- on deposit account	1,219.97	1,708.70
<b>Total cash and cash equivalents</b>	<b>1,256.08</b>	<b>1,747.52</b>

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**Delhi International Airport Limited**

**Notes to the statement of standalone unaudited financial results for the quarter and six months period ended September 30, 2022**

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1. The above financial results of Delhi International Airport Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 14, 2022. The statutory auditors of the Company have carried out a limited review on these financial results.
2. The Company's business activities fall within a single business segment in terms of Ind AS 108 'Operating Segment'.
3. The Company has witnessed recovery in demand for air travel during later part of the previous year with removal of restrictions on inter-state and international travel, relaxations by the State Governments and increase in the vaccination drive. During the current period, the operations of the Company have significantly improved and the Company is currently operating near the pre- Covid level of operations.
4. During the six months ended September 30, 2022, the company has issued Listed Non-Convertible Debentures (NCDs) (unsecured as per Companies Act and SEBI (LODR) Regulations, 2015) of Rs. 1,000 crores carrying fixed interest rate of 9.52% p.a. payable monthly for first 36 months and 9.98% p.a. payable monthly thereafter till maturity. NCDs were allotted on June 22, 2022 by the Company to eligible Qualified Institutional Buyers (QIB's) with principal maturity due in June 22, 2027. Proceeds from NCDs shall be utilized for part financing of Phase3A expansion project. NCDs are secured by first rank pari-passu charge on all the future revenues, receivables, Trust and Retention account, any other reserve, other bank accounts and insurance proceeds of the Company and all the rights, titles, interests, permits in respect of the project documents as detailed in the lenders agreements, to the extent permissible under Operation Management Development Agreement (OMDA).
5. The Company 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 that consequent to the outbreak of Covid-19 pandemic, the entire aviation industry, particularly the Indira Gandhi International ("IGI") Airport has been adversely affected. It was specifically communicated that the said crisis has materially and adversely affected the business of the Company which in turn has directly impacted the performance of the Company's obligations under the Operations Management and Development Agreement ("OMDA") (including obligation to pay Annual Fee/Monthly Annual Fee) while the Company is continuing to perform its obligation to operate, maintain and manage the IGI Airport. The Company thereby invoked Force Majeure post outbreak of COVID-19 "A Pandemic" as provided under Article 16 of OMDA and claimed that it would not be in a position to perform its obligation to prepare Business Plan and pay Annual Fee/ Monthly Annual fee to AAI. The said event(s) of Force Majeure had also been admitted by AAI in its communication to the Company. Consequently, the Company is entitled to suspend or excuse the performance of its said obligations to pay Annual Fee/Monthly Annual Fee as notified to AAI. However, AAI has not agreed to such entitlement of the Company under OMDA. This has resulted in dispute between the Company and AAI and for the settlement of which, the Company has invoked on September 18, 2020 dispute resolution mechanism in terms of Article 15 of OMDA. Further, on December 02, 2020, the Company again requested 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, the Company approached Hon'ble High Court of Delhi seeking certain interim reliefs by filing a petition under section 9 of Arbitration & Conciliation Act on December 5, 2020 due to the occurrence of Force Majeure event post outbreak of COVID 19 and its consequential impact on business of the Company, against AAI and ICICI Bank. The Hon'ble High Court of Delhi vide its order dated January 5, 2021 has granted ad-interim reliefs with following directions:

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**Delhi International Airport Limited**

**Notes to the statement of standalone unaudited financial results for the quarter and six months period ended September 30, 2022**

- 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 9, 2020,
- Transfer of moneys from the Proceeds Account to the AAI Fee Account, pending further orders, shall stand stayed and the Company can use money in Proceeds Account to meet its operational expenses.

Meanwhile with the nomination of arbitrators by the Company and AAI and appointment of presiding arbitrator, the arbitration tribunal had commenced from January 13, 2021. After the completion of pleadings, filing of witness affidavits and conclusion of their cross examination on October 20, 2022, the matter is now listed for arguments in February 2023 and March 2023.

Before the Company's above referred Section 9 petition could be finally disposed off, AAI preferred an appeal against the ad-interim order dated January 5, 2021 under section 37 of the Arbitration and Conciliation Act, 1996 before division bench of Hon'ble High Court of Delhi, which is listed for consideration and arguments.

In compliance with the ad-interim order dated January 5, 2021, AAI had not issued any certificate or instructions to the Escrow Bank from December 09, 2020 onwards regarding the amount of AAI Fee payable by the Company to AAI, as contemplated under the Escrow Agreement and the OMDA. Resultantly both pursuant to the ad-interim order of Hon'ble High Court of Delhi and in the absence of any certificate or instruction from AAI, the Escrow Bank has not transferred any amount pertaining to AAI Fee from Proceeds Account to AAI Fee Account of the Escrow Account from December 09, 2020 onwards.

Basis the legal opinion obtained, the Company is 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 the Company achieves level of activity prevailing before occurrence of Force majeure. Further, the Company had also sought relief for 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 the Company had not provided the Monthly Annual Fee to AAI for the period April 1, 2020 to March 31, 2022 amounting to Rs. 1,758.28 crores.

As AAI had already appropriated the Monthly Annual Fee amounting to Rs. 446.21 crores from April 01, 2020 till December 09, 2020, which the Company had already protested. The same had been shown as Advance to AAI paid under protest. However, since the recovery of this amount is sub-judice before the Hon'ble High Court of Delhi and the arbitral tribunal, as a matter of prudence, the Company 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 (the Company and AAI) by mutual consent and without prejudice to their rights and contentions in the dispute before the arbitral tribunal, have 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, the Company is paying the MAF to AAI w.e.f. April 1, 2022 onwards as per approved Business Plan.

Consequent to this interim arrangement, both the Company 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 is 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 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.



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**Notes to the statement of standalone unaudited financial results for the quarter and six months period ended September 30, 2022**

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6. Exceptional items comprise of the impairment of investment in joint venture, interest receivables written off and reversal of lease receivables (refer note 8 below).
7. AERA has issued tariff order no 57/2020-21 for third control period (“CP3”) starting from April 1, 2019 to March 31, 2024 on December 30, 2020 allowing DIAL to continue with 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.

DIAL’s appeal against the second control period (“CP2”) is pending before the TDSAT and the same is still to be heard which shall be heard in due course. Also, DIAL in respect of TDSAT order against first Control period appeal dated April 23, 2018 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 dismissed, except on the issue relating to corporate tax pertaining to aeronautical services, where DIAL’s contention has 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.

TDSAT at the request of AERA and concurred by DIAL has agreed and tagged CP2 appeal with CP3 appeal. The matter is being sub judice at TDSAT.

8. The Company has entered into Development agreements with five developers collectively referred as Bharti Reality SPV’s (“Developers”) on March 28, 2019 (“Effective date”) granting the Developers the right during the term for developing 4.89 million square feet commercial space from the Effective Date subject to the receipt of applicable permits. As per the terms of Development agreements, the Company is entitled to receive interest free refundable security deposit (“RSD”), advance development cost (“ADC”) and the annual lease rent (“ALR”) in certain manner and at certain times as stated in the respective development agreements.

With respect to the receipt of applicable permits, the approval of Concept Master Plan (“CMP”) was received from Delhi Urban Art Commission (DUAC) in March 2021. Thereafter, a sudden surge in Covid-19 cases emerged in India affecting the entire economy. Accordingly, the Company was not in a position to effectuate the transaction and seek payment of ALR, balance amount of RSD and ADC from the Developers until August 2021.

On August 27, 2021, basis the CMP, the Company has entered into certain modifications w.r.t. area and date of commencement of lease rental for the three Developers. As per amended agreements, lease rentals have started with effect from September 1, 2021 for modified area of 2.73 million square feet (approx.).

Accordingly, considering the above and the amendment with three Developers as Lease Modification, lease receivables (including unbilled revenue) of Rs. 678.04 crores accrued until August 2021 has been adjusted to balance lease period, in accordance with recognition and measurement principles under Ind AS 116 “Leases”. Consequently, the Company has also carried forward the provision of annual fee to AAI of Rs. 211.35 crores corresponding to straight lining adjustments of Ind AS 116 which will get adjusted in future in line with Lease receivables.

In respect of Development agreements with two Developers for balance area of 2.16 million square feet (approx.), the asset area will be identified by the Company not later than February 28, 2023, as per mutual understanding vide agreement dated August 27, 2021. Accordingly, all payments will be due basis the handover of asset area. Pending identification of asset area and effectiveness of lease, the Company has reversed the lease receivables (including unbilled revenue) of Rs. 462.33 crores pertaining to these two developers recognized earlier until August 2021 in accordance with recognition and measurement principles under Ind AS 116 “Leases”. Further, the Company has also reversed the provision of annual fee to AAI of Rs. 144.11 crores corresponding to the straight lining adjustments of Ind AS 116 recognized earlier until August 2021. Further, the Company has also made the required adjustments of RSD as per Ind AS 109,



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**Delhi International Airport Limited**

**Notes to the statement of standalone unaudited financial results for the quarter and six months period ended September 30, 2022**

reversing the discounting impact amounting to Rs. 6.94 crores in these financial results. The net amount of Rs. 325.16 crores is disclosed as an "Exceptional item" during the year ended March 31, 2022.

**9. 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 debt (long-term borrowings, short-term borrowings and lease liability) / total equity (equity share capital + other equity). Current maturities of long-term borrowing as on September 30, 2021 is excluded in Current borrowings in previous period as being refinanced through Non-Convertible Debentures.
- b) Debt service coverage ratio represents earnings available for debt services. (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + interest + other adjustments like loss on sale of fixed assets) / Debt service (Interest, option premium and lease payments + principal repayments). Part of the borrowing is repaid through refinancing, so principal repayment pertaining to mentioned borrowing is not considered. Interest payment also includes option premiums and other borrowing costs capitalised during construction phase.
- c) Interest service coverage ratio represents earnings available for interest services. (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of fixed assets) / interest service (interest, option premium). Interest payment also includes option premiums and other borrowing costs capitalised during construction phase.
- d) Current ratio represent current assets/ current liability.
- e) Long term debt to working capital represents long-term borrowings/ (current assets less current liabilities) (including current maturities of long term borrowings).
- f) Bad debts to accounts receivable ratio represents allowance for bad and doubtful debts/ trade receivables.
- g) Current liability ratio represents current liabilities (including current maturities of long-term borrowings) / total liabilities (excludes deferred tax liabilities on fair value of equity).
- h) Total debts to total assets represent total borrowings (long term borrowings, short term borrowings and current maturities of long-term borrowings)/total assets.
- i) Debtors turnover represents revenue from operations (excluding notional income)/ average trade receivables (including unbilled receivables).
- j) Net profit margin represents profit after tax/ revenue from operations.
- k) Operating profit margin represents (profit after tax+ finance cost)/ revenue from operations.
- l) Inventory turnover ratio is not applicable because the Company is in operation and maintenance of airports.
- m) Net worth represents paid-up equity share capital plus other equity.
- n) Outstanding redeemable preference shares and capital redemption reserve/debenture redemption reserve is not applicable to the Company.



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**Notes to the statement of standalone unaudited financial results for the quarter and six months period ended September 30, 2022**

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10. The figures of the corresponding quarter of the previous year are the balancing figure between the unaudited figure of the six months ended September 30, 2021 and the unaudited year to date figures for the quarter ended June 30, 2021.

**For and on behalf of the Board of Directors of  
Delhi International Airport Limited**

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**Indana Prabhakara Rao**  
Executive Director  
DIN : 03482239  
Place : New Delhi  
Date : November 14, 2022



Amount in Rupees

S. No.	Details of the party (listed entity/subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
1	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Security Deposits Received	18,99,90,481	18,99,90,481	-	-								
2	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Security Deposits Received	7,47,736	7,47,736	-	-								
3	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Security Deposits Received	1,42,92,197	1,42,92,197	-	-								
4	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Security Deposits Refunded	25,39,958	25,39,958	-	-								
5	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Security Deposits Refunded	15,17,18,926	15,17,18,926	-	-								
6	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Security Deposits Refunded	87,45,73,604	87,45,73,604	-	-								
7	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Marketing Fund Billed	84,43,541	84,43,541	-	-								
8	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Marketing Fund Billed	6,94,59,739	6,94,59,739	-	-								
9	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Marketing Fund Utilised	33,36,313	33,36,313	-	-								
10	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Capital Work in Progress	1,17,358	1,17,358	-	-								
11	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Capital Work in Progress	5,07,34,760	5,07,34,760	-	-								
12	Delhi International Airport Limited	Rava Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Capital Work in Progress	32,64,412	32,64,412	-	-								
13	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Non-aeronautical revenue	36,57,459	36,57,459	-	-								
14	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Non-aeronautical revenue	76,99,590	76,99,590	-	-								
15	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Non-aeronautical revenue	30,89,73,891	30,89,73,891	-	-								
16	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Non-aeronautical revenue	20,60,58,768	20,60,58,768	-	-								
17	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Non-aeronautical revenue	1,34,83,91,085	1,34,83,91,085	-	-								
18	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Non-aeronautical revenue	68,84,21,576	68,84,21,576	-	-								
19	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	4,29,43,553	4,29,43,553	-	-								
20	Delhi International Airport Limited	GMR Aviation Private Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	4,37,604	4,37,604	-	-								
21	Delhi International Airport Limited	Rava Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	22,46,484	22,46,484	-	-								



Amount in Rupees

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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
22	Delhi International Airport Limited	GMR Pochampalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	62,32,674	62,32,674	-	-								
23	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	1,21,44,072	1,21,44,072	-	-								
24	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	58,10,207	58,10,207	-	-								
25	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical revenue	1,13,04,255	1,13,04,255	-	-								
26	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Non-aeronautical revenue	38,86,382	38,86,382	-	-								
27	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Non-aeronautical revenue	19,37,67,349	19,37,67,349	-	-								
28	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Non-aeronautical revenue	2,17,73,64,960	2,17,73,64,960	-	-								
29	Delhi International Airport Limited	GMR Kamalanga Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Non-aeronautical revenue	1,21,44,072	1,21,44,072	-	-								
30	Delhi International Airport Limited	GMR Aviation Private Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Aeronautical Revenue	2,19,210	2,19,210	-	-								
31	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Aeronautical Revenue	1,81,22,000	1,81,22,000	-	-								
32	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Aeronautical Revenue	29,94,00,000	29,94,00,000	-	-								
33	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Profit on sale of property, plant and equipment	59,56,84,275	59,56,84,275	-	-								
34	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Discounting income	3,16,54,526	3,16,54,526	-	-								
35	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Non-aeronautical - Income on Security Deposits	5,67,808	5,67,808	-	-								
36	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Non-aeronautical - Income on Security Deposits	31,33,324	31,33,324	-	-								
37	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Non-aeronautical - Income on Security Deposits	4,32,89,373	4,32,89,373	-	-								
38	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Non-aeronautical - Income on Security Deposits	82,45,951	82,45,951	-	-								
39	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical - Income on Security Deposits	21,07,864	21,07,864	-	-								
40	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non-aeronautical - Income on Security Deposits	1,24,681	1,24,681	-	-								



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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
41	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Non-aeronautical - Income on Security Deposits	41,66,030	41,66,030	-	-								
42	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Non-aeronautical - Income on Security Deposits	1,35,08,422	1,35,08,422	-	-								
43	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Non-aeronautical - Income on Security Deposits	6,92,52,736	6,92,52,736	-	-								
44	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Interest Income- Others	3,87,449	3,87,449	-	-								
45	Delhi International Airport Limited	Managerial Remuneration	Key Management Personnel	Short term employee benefits	9,47,88,277	9,47,88,277	-	-								
46	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Annual Fee	8,50,20,84,965	8,50,20,84,965	-	-								
47	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Finance Cost- Interest expense on financial liability carried at amortised cost	3,83,623	3,83,623	-	-								
48	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Finance Cost- Interest expense on financial liability carried at amortised cost	31,37,357	31,37,357	-	-								
49	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Finance Cost- Interest expense on financial liability carried at amortised cost	2,83,07,432	2,83,07,432	-	-								
50	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Finance Cost- Interest expense on financial liability carried at amortised cost	82,36,928	82,36,928	-	-								
51	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Finance Cost- Interest expense on financial liability carried at amortised cost	20,42,787	20,42,787	-	-								
52	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Finance Cost- Interest expense on financial liability carried at amortised cost	1,21,487	1,21,487	-	-								
53	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Finance Cost- Interest expense on financial liability carried at amortised cost	41,82,588	41,82,588	-	-								
54	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Finance Cost- Interest expense on financial liability carried at amortised cost	1,83,12,128	1,83,12,128	-	-								
55	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Finance Cost- Interest expense on financial liability carried at amortised cost	10,86,13,504	10,86,13,504	-	-								
56	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Manpower hire charges	30,69,68,096	30,69,68,096	-	-								
57	Delhi International Airport Limited	Fraport AG Frankfurt Airport Services Worldwide	Enterprises in respect of which the company is a joint venture	Airport Operator fees	32,22,26,936	32,22,26,936	-	-								
58	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Corporate Cost Allocation	9,06,26,171	9,06,26,171	-	-								



Amount in Rupees

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
59	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Corporate Cost Allocation	23,86,67,363	23,86,67,363	-	-								
60	Delhi International Airport Limited	Raxa Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Security related expenses	13,87,05,529	13,87,05,529	-	-								
61	Delhi International Airport Limited	GMR Bajoli Holi Hydropower Private Limited	Joint ventures	Electricity charges	81,74,67,847	81,74,67,847	-	-								
62	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Electricity charges recovered	1,89,566	1,89,566	-	-								
63	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Electricity charges recovered	2,12,06,366	2,12,06,366	-	-								
64	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Electricity charges recovered	5,85,71,250	5,85,71,250	-	-								
65	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Electricity charges recovered	5,28,98,751	5,28,98,751	-	-								
66	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Electricity charges recovered	1,97,87,302	1,97,87,302	-	-								
67	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Electricity charges recovered	6,94,24,081	6,94,24,081	-	-								
68	Delhi International Airport Limited	GMR Pochanpalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Electricity charges recovered	2,36,034	2,36,034	-	-								
69	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Electricity charges recovered	10,20,770	10,20,770	-	-								
70	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Electricity charges recovered	1,55,90,387	1,55,90,387	-	-								
71	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Electricity charges recovered	4,71,55,966	4,71,55,966	-	-								
72	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Electricity charges recovered	8,01,48,664	8,01,48,664	-	-								
73	Delhi International Airport Limited	GMR Kamalanga Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Electricity charges recovered	19,60,693	19,60,693	-	-								
74	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Electricity charges recovered	91,367	91,367	-	-								
75	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Electricity charges recovered	34,452	34,452	-	-								
76	Delhi International Airport Limited	Raxa Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Electricity charges recovered	83,214	83,214	-	-								
77	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Water charges recovered	42,97,148	42,97,148	-	-								





Amount in Rupees

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance				Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
78	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Water charges recovered	61,00,234	61,00,234	-	-								
79	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Water charges recovered	1,50,99,804	1,50,99,804	-	-								
80	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Water charges recovered	11,75,863	11,75,863	-	-								
81	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Water charges recovered	1,03,780	1,03,780	-	-								
82	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Water charges recovered	2,23,606	2,23,606	-	-								
83	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Water charges recovered	67,470	67,470	-	-								
84	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Recovery of Collection Charges	1,81,14,428	1,81,14,428	-	-								
85	Delhi International Airport Limited	Mr. Srinivas Bonmidala	Key Management Personnel	Directors' sitting fees	80,000	80,000	-	-								
86	Delhi International Airport Limited	Mr. Amarthalaru Subba Rao	Key Management Personnel	Directors' sitting fees	3,60,000	3,60,000	-	-								
87	Delhi International Airport Limited	Mr. M. Ramachandran	Key Management Personnel	Directors' sitting fees	3,20,000	3,20,000	-	-								
88	Delhi International Airport Limited	Dr. Emanti Sankara Rao	Key Management Personnel	Directors' sitting fees	3,80,000	3,80,000	-	-								
89	Delhi International Airport Limited	Ms. Siva Kameswari Vissa	Key Management Personnel	Directors' sitting fees	3,20,000	3,20,000	-	-								
90	Delhi International Airport Limited	Mr. Anil Kumar Pathik	Key Management Personnel	Directors' sitting fees	80,000	80,000	-	-								
91	Delhi International Airport Limited	Mr. K. Vinayak Rao	Key Management Personnel	Directors' sitting fees	80,000	80,000	-	-								
92	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Expenses incurred by Company on behalf of related parties	27,95,082	27,95,082	-	-								
93	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Expenses incurred by Company on behalf of related parties	30,44,217	30,44,217	-	-								
94	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Expenses incurred by Company on behalf of related parties	42,47,656	42,47,656	-	-								
95	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Expenses incurred by Company on behalf of related parties	39,40,495	39,40,495	-	-								
96	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Expenses incurred by Company on behalf of related parties	54,79,903	54,79,903	-	-								
97	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Expenses incurred by Company on behalf of related parties	30,23,350	30,23,350	-	-								
98	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Expenses incurred by Company on behalf of related parties	55,286	55,286	-	-								



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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
99	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Expenses incurred by Company on behalf of related parties	28,69,763	28,69,763	-	-								
100	Delhi International Airport Limited	GMR Bajioli Holi Hydropower Private Limited	Joint ventures	Expenses incurred by Company on behalf of related parties	17,63,565	17,63,565	-	-								
101	Delhi International Airport Limited	GMR Warora Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Expenses incurred by Company on behalf of related parties	3,46,575	3,46,575	-	-								
102	Delhi International Airport Limited	GMR Pochanpalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Expenses incurred by Company on behalf of related parties	7,52,770	7,52,770	-	-								
103	Delhi International Airport Limited	GMR Highways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Expenses incurred by Company on behalf of related parties	2,95,128	2,95,128	-	-								
104	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Expenses incurred by Company on behalf of related parties	8,18,075	8,18,075	-	-								
105	Delhi International Airport Limited	GMR Consulting services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Expenses incurred by Company on behalf of related parties	1,00,757	1,00,757	-	-								
106	Delhi International Airport Limited	GMR Kanulanga Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Expenses incurred by Company on behalf of related parties	27,941	27,941										
107	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Expenses incurred by Company on behalf of related parties	20,900	20,900										
108	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Expenses incurred by related parties on behalf of Company	6,08,230	6,08,230	-	-								
109	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Investments in Unquoted Equity Share	-	-	40,63,50,000	40,63,50,000								
110	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Investments in Unquoted Equity Share	-	-	5,60,00,000	5,60,00,000								
111	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Investments in Unquoted Equity Share	-	-	29,12,00,000	29,12,00,000								
112	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Investments in Unquoted Equity Share	-	-	9,22,00,000	9,22,00,000								
113	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Investments in Unquoted Equity Share	-	-	12,50,00,000	12,50,00,000								
114	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Investments in Unquoted Equity Share	-	-	42,64,00,000	42,64,00,000								
115	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Investments in Unquoted Equity Share	-	-	39,92,00,000	39,92,00,000								



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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance				Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
116	Delhi International Airport Limited	GMR Bajoli Holi Hydropower Private Limited	Joint ventures	Investments in Unquoted Equity Share	-	-	1,08,33,42,412	1,08,33,42,412								
117	Delhi International Airport Limited	GMR Bajoli Holi Hydropower Private Limited	Joint ventures	Provision for diminution in value of Non-Current Investments	-	-	33,37,00,000	33,37,00,000								
118	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Trade Receivables	-	-	2,83,200	89,61,543								
119	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Trade Receivables	-	-	1,34,30,592	2,30,90,187								
120	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Trade Receivables	-	-	-	35,34,992								
121	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Trade Receivables	-	-	1,42,27,920	88,54,242								
122	Delhi International Airport Limited	GMR Hyderabad International Airport Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	25,10,395	25,10,395								
123	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	-	5,70,99,838								
124	Delhi International Airport Limited	GMR Aviation Private Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	9,35,025	11,34,091								
125	Delhi International Airport Limited	Raxa Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	12,33,313	40,22,294								
126	Delhi International Airport Limited	GMR Pochanpalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	2,96,20,336	3,44,03,751								
127	Delhi International Airport Limited	GMR Highways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	4,71,22,788	1,50,37,133								
128	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	6,32,403	13,45,983								
129	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	2,44,17,710	3,17,70,014								
130	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	1,86,58,914	89,29,158								
131	Delhi International Airport Limited	GMR Consulting services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Trade Receivables	-	-	-	1,18,893								
132	Delhi International Airport Limited	GMR Megawide Cebu Airport Corporation	Joint Ventures of members of a Group of which DIAL is a member	Trade Receivables	-	-	14,18,302	6,93,989								



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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured
133	Delhi International Airport Limited	GMR Kamalanga Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Trade Receivables	-	-	1,77,00,037	3,20,76,569							
134	Delhi International Airport Limited	GMR Warora Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Trade Receivables	-	-	4,32,23,718	4,36,32,676							
135	Delhi International Airport Limited	GMR Vemagiri Power Generation Limited	Joint Ventures of member of a Group of which DIAL is a member	Trade Receivables	-	-	2,83,22,842	2,83,22,842							
136	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Unbilled receivables - Current	-	-	2,00,000	-							
137	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Unbilled receivables - Current	-	-	82,000	-							
138	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Unbilled receivables - Current	-	-	4,67,59,113	5,81,79,763							
139	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Unbilled receivables - Current	-	-	-12,35,625	1,33,90,418							
140	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Unbilled receivables - Current	-	-	19,66,04,268	18,83,35,704							
141	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Unbilled receivables - Current	-	-	18,68,64,472	15,12,15,360							
142	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Unbilled receivables - Current	-	-	-	1,91,28,240							
143	Delhi International Airport Limited	GMR Aviation Private Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Unbilled receivables - Current	-	-	1,77,393	-							
144	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Unbilled receivables - Current	-	-	99,909	1,84,699							
145	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Unbilled receivables - Current	-	-	2,38,882	3,70,881							
146	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Unbilled receivables - Current	-	-	60,07,839	-							
147	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Unbilled receivables - Current	-	-	1,81,79,620	-							
148	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Unbilled receivables - Current	-	-	32,12,01,081	8,98,68,419							
149	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Unbilled receivables - Current	-	-	67,824	99,92,752							
150	Delhi International Airport Limited	GMR Kamalanga Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Unbilled receivables - Current	-	-	-	3,02,859							
151	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Other recoverable from related parties	-	-	4,90,967	2,36,425							



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		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)	
152	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Other recoverable from related parties	-	-	10,06,464	6,52,325									
153	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Other recoverable from related parties	-	-	58,51,245	-									
154	Delhi International Airport Limited	GMR Pochampalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Other recoverable from related parties	-	-	1,84,835	-									
155	Delhi International Airport Limited	GMR Goa International Airport Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Other recoverable from related parties	-	-	27,17,959	27,17,959									
156	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Other recoverable from related parties	-	-	10,42,589	4,10,535									
157	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Other recoverable from related parties	-	-	7,56,457	4,82,729									
158	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Other recoverable from related parties	-	-	4,89,41,91,694	4,89,41,91,694									
159	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Advances recoverable in cash or kind	-	-	-	11,32,57,787									
160	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Advances recoverable in cash or kind	-	-	-	5,89,58,098									
161	Delhi International Airport Limited	Raxa Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Advances recoverable in cash or kind	-	-	-	7,63,96,020									
162	Delhi International Airport Limited	GMR Bajoli Holi Hydropower Private Limited	Joint ventures	Advances recoverable in cash or kind	-	-	6,81,64,122	-									
163	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Provision against advance to AAI paid under protest	-	-	4,89,41,91,694	4,89,41,91,694									
164	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Non- Trade Receivables (including marketing fund)	-	-	-	55,436									
165	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Non- Trade Receivables (including marketing fund)	-	-	5,20,862	5,23,616									
166	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Non- Trade Receivables (including marketing fund)	-	-	-	2,50,564									
167	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Non- Trade Receivables (including marketing fund)	-	-	3,92,13,450	-									
168	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Non- Trade Receivables (including marketing fund)	-	-	44,76,969	65,471									
169	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Non- Trade Receivables (including marketing fund)	-	-	-	82,65,71,953									



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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance				Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
170	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Non- Trade Receivables (including marketing fund)	-	-	11,31,244	10,01,217								
171	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Non- Trade Receivables (including marketing fund)	-	-	1,96,205	-								
172	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Non- Trade Receivables (including marketing fund)	-	-	7,94,09,882	11,18,04,129								
173	Delhi International Airport Limited	GMR Kamalanga Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Non- Trade Receivables (including marketing fund)	-	-	10,37,563	29,86,149								
174	Delhi International Airport Limited	GMR Warora Energy Limited	Joint Ventures of member of a Group of which DIAL is a member	Non- Trade Receivables (including marketing fund)	-	-	46,01,913	46,01,913								
175	Delhi International Airport Limited	GMR Vemagiri Power Generation Limited	Joint Ventures of member of a Group of which DIAL is a member	Non- Trade Receivables (including marketing fund)	-	-	56,82,842	56,82,842								
176	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Trade payable (including marketing fund)- Current	-	-	69,87,188	-								
177	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Trade payable (including marketing fund)- Current	-	-	8,67,75,330	12,83,10,503								
178	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Trade payable (including marketing fund)- Current	-	-	27,71,709	6,71,872								
179	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Trade payable (including marketing fund)- Current	-	-	25,15,013	7,67,728								
180	Delhi International Airport Limited	GMR Hyderabad International Airport Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Trade payable (including marketing fund)- Current	-	-	67,172	-								
181	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Trade payable (including marketing fund)- Current	-	-	4,12,287	-								
182	Delhi International Airport Limited	Raxa Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Trade payable (including marketing fund)- Current	-	-	7,70,33,463	-								
183	Delhi International Airport Limited	GMR Energy Trading Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Trade payable (including marketing fund)- Current	-	-	63,933	63,933								
184	Delhi International Airport Limited	GMR Hospitality & Retail Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Trade payable (including marketing fund)- Current	-	-	1,26,356	1,26,356								
185	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Trade payable (including marketing fund)- Current	-	-	-	1,26,022								



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		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
186	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Trade payable (including marketing fund)- Current	-	-	2,59,200	-								
187	Delhi International Airport Limited	GMR Bajoli Holi Hydropower Private Limited	Joint ventures	Trade payable (including marketing fund)- Current	-	-	-	51,83,596								
188	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Trade payable (including marketing fund)- Current	-	-	17,01,96,027	29,66,40,294								
189	Delhi International Airport Limited	Fraport AG Frankfurt Airport Services Worldwide	Enterprises in respect of which the company is a joint venture	Trade payable (including marketing fund)- Current	-	-	-	32,22,26,936								
190	Delhi International Airport Limited	Airports Authority of India	Enterprises in respect of which the company is a joint venture	Other Financial Liabilities - Non Current	-	-	5,76,58,30,848	6,35,66,55,472								
191	Delhi International Airport Limited	GMR Airports Limited	Holding Company	Security Deposits from trade concessionaires - Current	-	-	99,403	96,524								
192	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Security Deposits from trade concessionaires - Current	-	-	98,280	98,280								
193	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Security Deposits from trade concessionaires - Current	-	-	61,39,418	62,07,369								
194	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Security Deposits from trade concessionaires - Current	-	-	62,811	62,811								
195	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Security Deposits from trade concessionaires - Current	-	-	76,53,129	85,77,501								
196	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Security Deposits from trade concessionaires - Current	-	-	4,13,26,659	3,79,59,819								
197	Delhi International Airport Limited	GMR Aviation Private Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Security Deposits from trade concessionaires - Current	-	-	10,62,114	10,62,114								
198	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Security Deposits from trade concessionaires - Current	-	-	22,47,721	23,69,208								
199	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Security Deposits from trade concessionaires - Current	-	-	13,04,20,737	-								
200	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Security Deposits from trade concessionaires - Current	-	-	1,18,96,361	2,23,40,461								
201	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Security Deposits from trade concessionaires - non current	-	-	64,38,573	68,22,196								
202	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Security Deposits from trade concessionaires - non current	-	-	4,82,59,722	5,10,76,611								



S. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance				Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
203	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Security Deposits from trade concessionaires - non current	-	-	45,04,51,668	52,94,53,937								
204	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Security Deposits from trade concessionaires - non current	-	-	13,10,64,607	13,88,73,690								
205	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Security Deposits from trade concessionaires - non current	-	-	-	5,95,594								
206	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Security Deposits from trade concessionaires - non current	-	-	43,68,55,613	18,03,46,247								
207	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Security Deposits from trade concessionaires - non current	-	-	1,80,30,49,393	1,91,30,75,622								
208	Delhi International Airport Limited	GMR Power and Urban Infra Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate Holding Company)	Unearned Revenue - Current	-	-	-	83,373								
209	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Unearned Revenue - Current	-	-	22,48,198	40,07,707								
210	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Unearned Revenue - Current	-	-	33,08,906	64,31,828								
211	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Unearned Revenue - Current	-	-	19,89,174	21,95,015								
212	Delhi International Airport Limited	GMR Pochanpalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Unearned Revenue - Current	-	-	1,52,964	1,01,930								
213	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Unearned Revenue - Current	-	-	-	13,19,46,663								
214	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Unearned Revenue - Current	-	-	13,03,723	8,65,515								
215	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Unearned Revenue - Non-Current	-	-	3,60,581	3,63,860								
216	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Unearned Revenue - Non-Current	-	-	19,50,294	-								
217	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Unearned Revenue - Non-Current	-	-	2,75,290	3,95,196								
218	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Unearned Revenue - Non-Current	-	-	91,733	72,850								
219	Delhi International Airport Limited	GMR Airports Infrastructure Limited	Intermediate Holding Company	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	-	83,373								
220	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	11,17,000	11,17,000								





Amount in Rupees

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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
221	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	57,89,572	57,19,408								
222	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	7,59,11,926	8,68,29,939								
223	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	1,59,49,360	1,57,69,213								
224	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	44,23,559	21,31,107								
225	Delhi International Airport Limited	GMR Pochanpalli Expressways Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	-	1,01,930								
226	Delhi International Airport Limited	GMR Air Cargo and Aerospace Engineering (Formerly known as GMR Aero Technic Limited)	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	2,00,000	1,24,000								
227	Delhi International Airport Limited	Delhi Aviation Services Private Limited	Joint ventures	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	12,81,631	-								
228	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	6,31,29,166	98,37,991								
229	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Deferred Income on financial liabilities carried at amortised cost - Current	-	-	13,47,76,915	13,54,34,152								
230	Delhi International Airport Limited	Delhi Airport Parking Services Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	1,39,81,119	1,34,13,311								
231	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	1,67,00,753	1,38,90,110								
232	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	89,85,01,869	98,35,90,128								
233	Delhi International Airport Limited	TIM Delhi Airport Advertising Private Limited	Associates	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	11,58,07,900	10,79,93,305								
234	Delhi International Airport Limited	GMR Airport Developers Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ Intermediate holding company)	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	-	17,07,812								



Amount in Rupees

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		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
235	Delhi International Airport Limited	Delhi Aviation Fuel Facility Private Limited	Joint ventures	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	65,72,29,442	9,72,60,086								
236	Delhi International Airport Limited	Delhi Duty Free Services Private Limited	Joint ventures	Deferred Income on financial liabilities carried at amortised cost - Non-Current	-	-	18,42,51,354	11,67,76,753								
237	Delhi International Airport Limited	Travel Food Services (Delhi Terminal 3) Private Limited	Associates	Advance From Customers- Current	-	-	21,00,432	32,21,685								
238	Delhi International Airport Limited	Celebi Delhi Cargo Terminal Management India Private Limited	Associates	Advance From Customers- Current	-	-	-	47,69,206								
239	Delhi International Airport Limited	Raxu Security Services Limited	Fellow subsidiaries (including subsidiary companies of the ultimate/ intermediate holding company)	Advance From Customers- Current	-	-	-	34,25,381								

