

**STUDY**  
**ON**  
**ALLOCATION OF ASSETS BETWEEN**  
**AERONAUTICAL AND NON-**  
**AERONAUTICAL ASSETS**

**for**

**CHAUDHARY CHARAN SINGH INTERNATIONAL**  
**AIRPORT, LUCKNOW (CCSIA)**

**(Second Control Period: FY 2016-17 – FY 2020-21)**

**September 2022**

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# Table of Contents

1. OBJECTIVE OF THE STUDY .....	6
2. TERMS OF REFERENCE AND WORK PERFORMED .....	8
2.1. Terms of Reference .....	8
2.2. Work Performed .....	8
3. ASSET ALLOCATION METHODOLOGY FOR CHAUDHARY CHARAN SINGH INTERNATIONAL AIRPORT, LUCKNOW .....	9
3.1. Segregation of assets .....	9
3.2. Definition of Aeronautical Services .....	9
3.3. Basis for allocation of assets as per AAI's submission .....	10
3.4. Basis for allocation of assets as per Airport Operator's submission .....	11
3.5. Basis for allocation of assets as per the Study .....	12
3.6. Methodology used to verify segregation of assets as per the Study .....	14
4. ASSET ALLOCATION ADJUSTMENTS AND RECLASSIFICATION OF ASSETS AS PER THE STUDY.....	15
4.1. AAI's Submission of RAB as on November 1, 2020.....	15
4.2. Joint Asset Reconciliation Statement .....	17
4.3. Adjustments made to RAB of AAI as on November 1, 2020 as part of the Study .....	18
4.4. Ratios used for segregating Common assets of AAI between Aeronautical and Non-aeronautical assets.....	18
4.5. Reclassifications to RAB of AAI as on November 1, 2020 proposed as per the Study .....	19
4.6. Airport Operator's Submission of RAB as on November 2, 2020 and March 31, 2021 .....	29
4.7. Initial RAB for the Airport Operator as on COD as per the Study .....	29
4.8. Ratios used for segregating Common assets between Aeronautical and Non-aeronautical assets for the Airport Operator.....	30
4.9. Reclassifications of assets of Airport Operator proposed as per Study.....	30
4.10. Summary .....	34
5. GROSS BLOCK .....	35
5.1. Introduction .....	35
5.2. Gross block as per AAI's submission .....	35
5.3. Gross block derived for the Airport Operator prior to reclassification .....	36
5.4. Gross block as per the Study .....	36
5.5. Summary .....	38
6. SEGREGATION OF TERMINAL BUILDING AREA INTO AERONAUTICAL AND NON- AERONAUTICAL.....	40
6.1. Terminal Building ratio submitted by AAI .....	40
6.2. Terminal Building ratio submitted by Airport Operator .....	40
6.3. Terminal Building ratio proposed as per the Study.....	41
6.4. Adjustments due to revised Terminal Building ratio proposed as per the Study .....	41
6.5. Summary .....	41
7. OVERALL SUMMARY OF THE STUDY .....	42
8. GLOSSARY .....	45

# List of Tables

Table 1: Basis for allocation of assets as per AAI's submission.....	10
Table 2: Allocation ratios of Common assets as per AAI's submission .....	11
Table 3: Basis for allocation of asset additions from COD to March 31, 2021 as per Airport Operator's submission .....	11
Table 4: Allocation ratios of additions to Common assets as per Airport Operator's submission .....	12
Table 5: Reclassifications to the asset categories proposed by the Study .....	13
Table 6: Period-wise presentation of RAB as per AAI's Submission .....	16
Table 7: Comparison of year-wise additions to RAB by AAI with capital expenditure approved by the Authority in the Tariff Order for the Second Control Period .....	17
Table 8: Value of assets transferred by AAI to the Airport Operator as per JARS .....	17
Table 9: Value of assets transferred by AAI to the Airport Operator prior to reclassifications as per the Study.....	18
Table 10: Reclassifications of assets as per the Study as on November 1, 2020 .....	24
Table 11: Summary of depreciation on Aeronautical assets submitted by AAI and as determined by the Study .....	26
Table 12: Adjusted RAB as of November 1, 2020 for AAI as per the Study .....	27
Table 13: Year-wise impact of reclassification of assets as per the Study.....	28
Table 14: Value of assets, post adjustments and reclassification, transferred by AAI to the Airport Operator as per the Study.....	28
Table 15: RAB as on March 31, 2021, submitted by Airport Operator .....	29
Table 16: Adjusted RAB as of March 31, 2021 .....	33
Table 17: Summary of assets as submitted by AAI up to COD.....	35
Table 18: Summary of assets up to COD, net of financing allowance and assets related to ANS and Cargo activities included in Aeronautical assets .....	35
Table 19: Summary of assets as derived for the Airport Operator as on March 31, 2021 .....	36
Table 20: Types of reclassifications and impact as per the Study.....	37
Table 21: Revised Gross and Net block of Assets up to COD as per the Study report.....	37
Table 22: Revised Gross and Net block of Assets as on March 31, 2021 as per the Study report .....	37
Table 23: Terminal Building Ratio adopted by AAI.....	40
Table 24: Terminal Building Ratio submitted by Lucknow International Airport Limited as on March 31, 2021.....	40
Table 25: Summary of adjustments to RAB as on November 1, 2020 and March 31, 2021 .....	42
Table 26: Summary of adjustments to Gross Block of assets and RAB as on November 1, 2020 and March 31, 2021.....	43

## List of Annexures

- I. Analysis of Intangible asset Capitalised by Airport Operator
- II. Details of Reclassification of Assets

## List of Exhibits

1. List of assets submitted by AAI as on November 1, 2020
2. Joint Asset Reconciliation Statement provided by AAI and the Airport Operator dated April 1, 2022
3. List of assets, post reclassification, as on March 31, 2021 as per the Study
4. Independent Consultant's Allocation Study of Commercial Area in CCSIA, Lucknow for Financial Reporting Purpose Submitted by the Airport Operator

## 1. OBJECTIVE OF THE STUDY

Chaudhary Charan Singh International Airport (CCSIA), Lucknow is one of the major airports notified by Airports Economic Regulatory Authority of India (AERA) under the provisions of the Airports Economic Regulatory Authority of India Act, 2008 (AERA Act, 2008). Pursuant to AERA Act 2008, and AERA Guidelines for the purpose of determination of Aeronautical tariff for major airports, Lucknow International Airport Limited (the 'Airport Operator'/ 'LIAL') had submitted its Multi Year Tariff Proposal (MYTP) for the Third Control Period from FY 2021-22 to FY 2025-26.

AERA has adopted Hybrid till approach for determination of tariffs for major airports. As per the Hybrid till approach, 30.00% of the Non-aeronautical revenues would cross-subsidise the Aeronautical revenues, i.e., the Aggregate Revenue Requirement (ARR). Tariffs for Aeronautical services under the Hybrid till are based on the various building blocks, i.e., Aeronautical Regulatory Asset Base (RAB), Aeronautical depreciation, Aeronautical operation and maintenance expenses, and Aeronautical tax.

RAB is one of the fundamental elements in the process of tariff determination. The return to be provided on the RAB constitutes a considerable portion of the Aggregate Revenue Requirement for an airport operator. To encourage the participation of the private sector in airport development and operations, investors must be fairly compensated for the capital outlays involved. At the same time, to safeguard the interests of the airport users, it must be ensured that the capital additions are efficient, their needs justified, and the return on investment provided solely on the assets related to the core operations (i.e., Aeronautical services) of the airport. Assets not directly related to provision of Aeronautical services, if considered as Aeronautical assets, would result in increased charges for the passengers, stakeholders and other users. Therefore, the diligent allocation of assets into Aeronautical and Non-aeronautical assets becomes an important part of the tariff determination process.

RAB evolves on a continuous basis, primarily due to the addition of capital assets required to meet the growing demand and ensure optimal level of service, replacement of obsolete assets at end of their useful life, sales or transfers of assets and depreciation. The allocation of an asset towards RAB depends upon the type of asset (building & civil works, plant & machinery, equipment, etc.), usage (provision of various services such as Aeronautical, Non-aeronautical, or Common), ownership (by airport operator, concessionaire or other entities) and useful life of the asset. Based on these factors, the rationale for allocation of each asset into the appropriate classification needs to be determined diligently.

Towards this objective, AERA has decided to conduct an independent study on allocation of assets and segregation between Aeronautical and Non-aeronautical components in respect of assets appearing in the Fixed Asset Register (FAR) of Lucknow International Airport Limited as on March 31, 2021, based on the audited financial statements for the year ended March 31, 2021 and the True up workings as submitted by AAI to the AERA up to November 1, 2020.

Based on the initial scrutiny, the discrepancies noted in the True up statement submitted by AAI were identified and communicated to AAI, post which AAI has submitted the revised RAB as on November 1, 2020 vide email dated February 14, 2022.

As part of the Study, the following documents have been examined:

- a. AERA Act, 2008 including AERA (Amendment) Act, 2019 and 2021 ("AERA Act") and AERA Guidelines issued from time to time.

- b. Concession Agreement dated February 14, 2020, entered into between AAI and Lucknow International Airport Limited, and the Memorandum of Understanding dated October 21, 2020 entered into between the Government of India and Lucknow International Airport Limited.
- c. AERA Order No. 14 / 2016-2017 dated January 23, 2017 [In the matter of aligning certain aspects of AERA's Regulatory Approach (Adoption of Regulatory Till) with the provisions of the National Civil Aviation Policy 2016 (NCAP 2016)] approved by the Government of India.
- d. AERA Order No. 35 / 2017-18 dated January 12, 2018, and Amendment No. 01 to Order No. 35/2017-18 dated April 9, 2018 (In the matter of determination of useful life of Airport assets).
- e. AERA Tariff Order No. 37/2017-18 for Second Control Period dated February 16, 2018 for CCSIA and previous tariff orders for other similar airports.
- f. True up submissions of AAI and Lucknow International Airport Limited.
- g. Annual Reports, audited financial statements, FAR, clarifications and other details received from AAI and Lucknow International Airport Limited.
- h. Joint Asset Reconciliation Statement ('JARS') dated April 1, 2022, prepared jointly by AAI and the Airport Operator for the list of assets transferred by AAI to the Airport Operator.

## **2. TERMS OF REFERENCE AND WORK PERFORMED**

### **2.1. Terms of Reference**

2.1.1. AERA has outlined the scope of work for the Study to include segregation of assets between Aeronautical and Non-aeronautical activities, vide paragraph 2.1.1 (v), “Asset / OPEX segregation between Aero and Non Aero”, and clause 3.1 (v) of Schedule 1 (Terms of Reference) of RFP No. 01 / 2021-2022 for engagement of consultants to assist AERA in determination of tariffs for Aeronautical services at various major airports.

### **2.2 Work Performed**

2.2.1. The Study has relied on the general principles previously adopted by AERA for allocation of assets between Aeronautical and Non-aeronautical activities for other airports, while being cognisant of the differences, as may be applicable and references to treatment of assets in previous tariff orders.

2.2.2. Key steps followed for the Study include:

- Review of AERA Order No. 37/2017-18 for CCSIA and previous AERA Orders and Consultation Papers for other select airports to identify precedents and the methodology followed by the Authority in the matter of segregation of assets.
- Review of various supporting documents, including True up workings submitted by AAI for the period from April 1, 2016 to November 1, 2020 and by LIAL for the period from November 2, 2020 (Commercial Operation Date (COD)) to March 31, 2021 and supporting documents (including FAR, financial model, capital expenditure forecasts, terminal building area allocation, etc.).
- Review of asset-wise segregation done by LIAL into Aeronautical, Non-aeronautical and Common assets as per the description in the FAR. Discussions were carried out with the Airport Operator’s management for clarifications and to collect additional information, wherever necessary.
- Comparison of assets’ carrying value in FAR with financial statements of LIAL.
- Joint Asset Reconciliation Statement (‘JARS’) dated April 1, 2022, prepared jointly by AAI and the Airport Operator for the list of assets transferred by AAI to the Airport Operator.
- Formulation of general principles for asset allocation to ensure consistency in classification and reclassification of assets, if required.
- Review of the classification of assets capitalised prior to March 31, 2016 (as per the Tariff Order for the Second Control Period) in order to ensure consistency with the classification of the asset additions during the Second Control Period.
- Analysis of terminal area allocation.
- Review of RAB of assets transferred from AAI to LIAL on COD.
- Revision of Aeronautical Gross Block from FY 2016-17 to FY 2020-21, and determination of Gross Fixed Assets ratio.

2.2.3. The adjustments based on reclassification of assets as per the Study report, have been considered for the purpose of determination of the adjusted RAB as under:

- for the period from April 1, 2016 up to November 1, 2020, and
- for the period from November 2, 2020 (COD) up to March 31, 2021.



### 3. ASSET ALLOCATION METHODOLOGY FOR CHAUDHARY CHARAN SINGH INTERNATIONAL AIRPORT, LUCKNOW

#### 3.1. Segregation of assets

3.1.1. AAI and the Airport Operator have submitted the segregation of total assets of Lucknow International Airport in line with the AERA Act and the Concession Agreement.

3.1.2. The Study intends to review AAI's and Airport Operator's segregation of Lucknow International Airport's total assets into the following:

- **Aeronautical assets:** All assets that are exclusively used for the provision of Aeronautical services/ activities have been classified as 'Aeronautical assets'. Such assets would include runway(s), taxiways, drainage, culverts, aprons, etc.
- **Non-aeronautical assets:** All assets that are exclusively used for the provision of Non-aeronautical services/ activities have been classified as 'Non-aeronautical assets'. Such assets would include land side development, commercial projects, etc.
- **Common assets:** All assets that cannot be directly allocated to either Aeronautical assets or Non-aeronautical assets have been classified as 'Common assets'. Such assets as the name suggests, get utilised for both Aeronautical and Non-aeronautical activities. They would include terminal building, select terminal equipment, etc.

#### 3.2. Definition of Aeronautical Services

3.2.1. As per section 2 (a) of the AERA Act, 2008, "aeronautical service" means any service provided–

- i. *for navigation, surveillance and supportive communication thereto for air traffic management.*
- ii. *for the landing, housing or parking of an aircraft or any other ground facility offered in connection with aircraft operations at an airport.*
- iii. *for ground safety services at an airport.*
- iv. *for ground handling services relating to aircraft, passengers and cargo at an airport.*
- v. *for the cargo facility at an airport.*
- vi. *for supplying fuel to the aircraft at an airport; and*
- vii. *for a stakeholder at an airport, for which the charges, in the opinion of the Central Government for the reasons to be recorded in writing, may be determined by the Authority;"*

3.2.2. It was noted that Clause 1.1 of the Concession Agreement between Airport Operator and AAI defines "Aeronautical services" as "*has the meaning as set forth in the AERA Act*". Therefore, Aeronautical assets have been identified and classified by the Airport Operator based on the provisions of the AERA Act.

### 3.3. Basis for allocation of assets as per AAI's submission

3.3.1. The classification of the asset categories as Aeronautical, Non-aeronautical and Common along with the basis of allocation of Common assets to Aeronautical and Non-aeronautical activities, as submitted by AAI, has been presented in Table 1 below:

**Table 1: Basis for allocation of assets as per AAI's submission**

Asset Category	Asset Sub-Category / Description	Asset Classification
Boundary	Boundary walls	Aeronautical
	Boundary in Staff Quarters	Aeronautical
Building	Civil and Mechanical works for Terminal Buildings	Aeronautical/ Common
	Integrated office complex	Aeronautical
	CISF Barrack and other security related building	Aeronautical
	Construction of perimeter road and vehicular road in airside	Aeronautical
	Fire station and related assets	Aeronautical
	Construction of Staff Quarters	Aeronautical/ Common
	Plumbing and Electrical works for Airport	Aeronautical
	Other Buildings	Aeronautical
Furniture & Fixtures	Furniture & Fixtures at the terminal and administrative offices	Aeronautical
Office appliances	IT assets and other office equipment at the airport	Aeronautical
Plant & Equipment	Metal Detectors, threat containment and Disposal Systems and other safety and security related assets	Aeronautical
	Passenger boarding bridges, AVDGS and baggage trolleys	Aeronautical
	Biometric access control systems and other electronic and electrical equipment in the Terminal Building	Aeronautical
	Lighting and Electrical Works on the Airside and perimeter	Aeronautical
	FIDS, CUTE, CUSS	Aeronautical
	Baggage Handling Systems	Aeronautical
	Assets related to sub-station, including earthing and wiring, generators, rain water harvesting and water supply	Aeronautical
	CCTV	Aeronautical / Common
	Dynamic signages for Immigration	Aeronautical
	Air Conditioning at terminal building and other areas	Aeronautical
	Elevators and escalators	Aeronautical
	Fire fighting and protection equipment	Aeronautical
	Other equipment	Aeronautical/ Common
Leased baggage screening equipment	Aeronautical	
Runways, Taxiways and Apron	Construction and extension of Runways, Taxiways and Aprons	Aeronautical
Vehicles	Fire trucks, ambulance, Jeep and other vehicles for airside operations	Aeronautical
Cargo	Assets Related to Cargo Activities within the Airport	Aeronautical
Car Parking	Car Parking related assets	Aeronautical
Duty Free	Assets related to Duty Free outlets (E-POS)	Aeronautical
VIP lounge	Assets related to VIP lounge	Aeronautical

\* The ambulances and vehicles for CISF have been retained as Aeronautical assets

3.3.2. The following ratios have been submitted by AAI:

**Table 2: Allocation ratios of Common assets as per AAI's submission**

Particulars	Allocation Ratio (average FY 2016-17 to COD)
Terminal Building ratio (Aeronautical : Non-aeronautical)	94.04:5.96
Employee Head Count ratio (Aeronautical : Non-aeronautical : ANS)	57.45:2.21:40.34
Employee Head Count ratio (Aeronautical : Non-aeronautical)	96.28:3.72
Staff Quarters ratio (Aeronautical : ANS)	77.32:22.68

Note: However, for the purpose of allocation of Common assets, AAI had used the following ratios:

- Terminal Building ratio – 94.41:5.59 (Aeronautical : Non-aeronautical)
- Employee Head Count ratio – 55.91:2.36:41.73 (Aeronautical : Non-aeronautical : ANS)
- Common Asset ratio – (i) 38.57:1.43:60 (Aeronautical : Non-aeronautical : ANS)  
(ii) 48.21:1.79:50 (Aeronautical : Non-aeronautical : ANS)  
(iii) 92.5:7.5 (Aeronautical : Non-aeronautical)  
(iv) 97.32:2.68 (Aeronautical : Non-aeronautical)

AAI has not provided the basis for the above common asset ratio.

### 3.4. Basis for allocation of assets as per Airport Operator's submission

3.4.1. After detailed scrutiny of the records, it was observed that the Airport Operator has adopted the same asset allocation methodology as had been adopted by AAI for segregation of assets up to COD.

3.4.2. Further, in respect of asset additions made by the Airport Operator after COD, the allocation methodology adopted for segregation of assets is presented in the table below:

**Table 3: Basis for allocation of asset additions from COD to March 31, 2021 as per Airport Operator's submission**

Asset Category	Asset Sub-Category / Description	Asset Classification
ATC tower	Building, civil works, computers and other assets pertaining to ATC tower to the extent transferred from AAI	Aeronautical
Building	Earth work, civil work and horticulture work at Lucknow airport	Aeronautical / Common (Terminal Building ratio)
Office Equipment	Television, Video controller, communication equipment and other office equipment	Common (Terminal Building ratio)
Furniture and Fixture	Interior furnishing for terminal building, Queue management system and other office furniture	Common (Terminal Building ratio)
Computers and software	End user and devices and software for use in the computers	Common (Terminal Building ratio)
Intangible asset	Consultancy charges and salary cost allocation from Adani Group entities related to master planning, manpower hiring, financial advisory, legal and transition services, security, techno-commercial, marketing, general administration and corporate functions as well as bid advisory services, incurred prior to COD.	Common (Terminal Building ratio)

3.4.3. The following ratios have been adopted by the Airport Operator for allocation of additions to Common assets into Aeronautical and Non-aeronautical assets:

**Table 4: Allocation ratios of additions to Common assets as per Airport Operator’s submission**

Particulars	Allocation Ratio
Terminal Building ratio (Aeronautical : Non-aeronautical)	94.86:5.14
Employee Head Count ratio (Aeronautical : Non-aeronautical)	90.48:9.52

### 3.5. Basis for allocation of assets as per the Study

3.5.1. As part of the Study report, the description, location and usage of various assets and asset categories, as well as basis for their segregation into Aeronautical, Non-aeronautical and Common assets has been reviewed.

3.5.2. Aeronautical assets (e.g., aerobridges, among others) have been directly added to RAB and assets identified as Non-aeronautical (e.g., commercial complex) have been excluded from RAB. The assets that have been classified as Common, have been further segregated between Aeronautical and Non-aeronautical assets based on a suitable ratio. This ratio has been determined based on the underlying proportion of their expected utilisation for Aeronautical and Non-aeronautical services and activities at the Airport.

3.5.3. The following clause in the Concession Agreement may be read with respect to the Intangible assets submitted by the Airport Operator as part of the RAB:

Clause 5.1.1. of the Concession Agreement states that “*Subject to and based on the terms and conditions of this Agreement, the Concessionaire shall, at its own cost and expense, procure finance for and undertake the operations, management and development of the Airport, in accordance with the provisions of the Applicable Permits, Applicable Laws, this Agreement and observe, fulfil, comply with and perform all its obligations set out in this Agreement or arising hereunder.*”

The aforesaid clause does not specifically provide for Intangible asset, or expenditure which constitutes salary and consulting costs incurred prior to COD, to be included in the RAB. Therefore, it is determined from the Concession Agreement that the capitalisation of Intangible asset and its allocation may not be a subject matter to be considered as part of the Study report. Accordingly, the Intangible asset have been excluded from the Adjusted RAB computed by the Study as of March 31, 2021 (refer Annexure 1 - ‘Analysis of Intangible asset Capitalised by Airport Operator’).

3.5.4. It is noted that assets related to ATC Tower and ANS activities included in RAB form part of ANS assets, which are deployed for Aeronautical services. AERA does not determine the regulatory tariff for ANS-related activities, and hence, ANS related assets have been excluded from the Adjusted RAB computed by the Study.

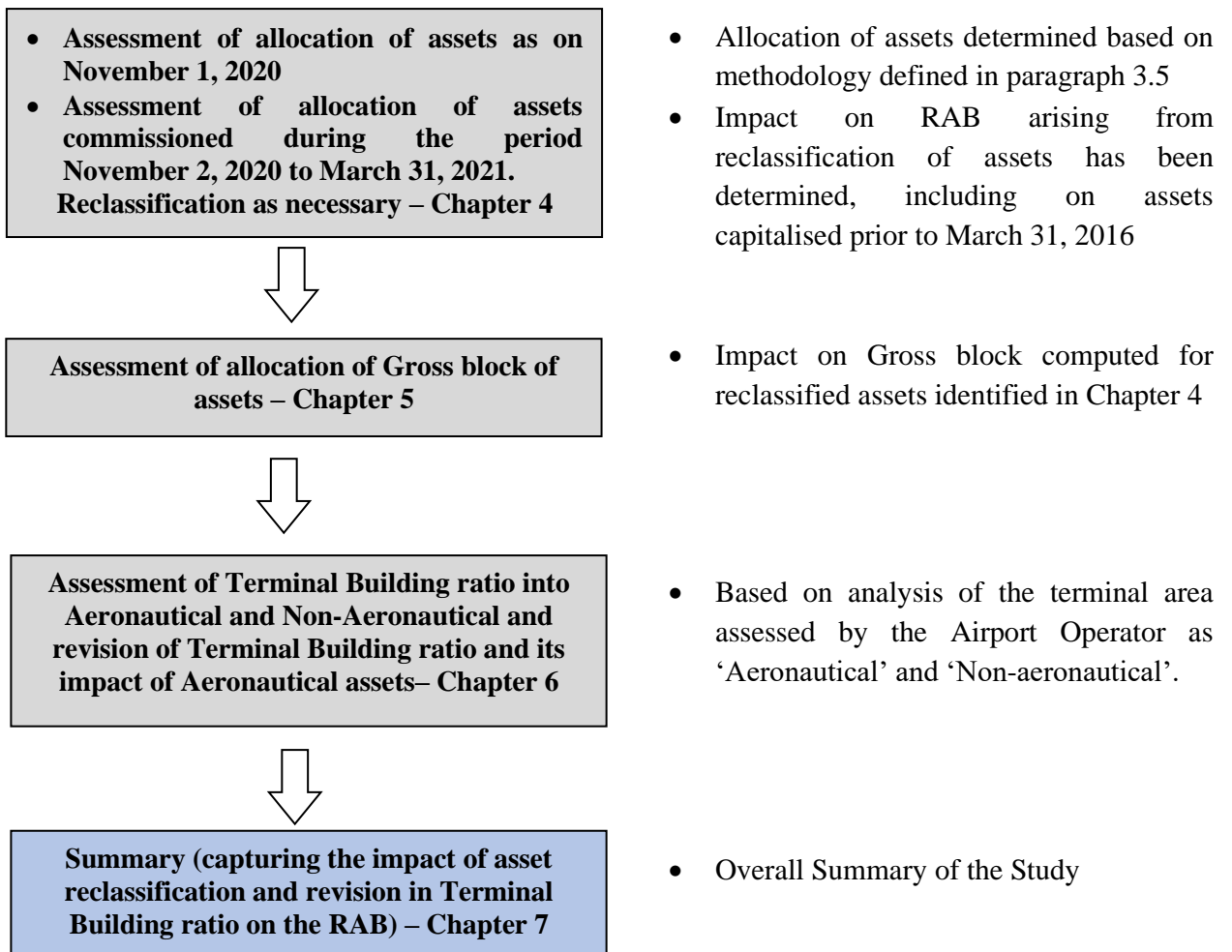
3.5.5. Based on the review of submissions made by AAI and Airport Operator, the Study concurs with the asset allocation methodology adopted in the submissions, except as specifically identified in the table below. Further, the assets have been analysed on a case-to-case basis and in case of any discrepancies identified in allocation, appropriate reclassification has been made for such assets.

**Table 5: Reclassifications to the asset categories proposed by the Study**

Asset Category	Asset Description	Sub-category/	Classification by AAI / Airport Operator	Classification proposed by the Study
<b>Submission made by AAI</b>				
Boundary	Boundary in Staff Quarters		Aeronautical	Common (Staff Quarters ratio)
Building	Civil and Mechanical works for Terminal Buildings		Aeronautical/ Common	Common (Terminal Building ratio)
	Integrated office complex		Aeronautical	Common (Employee Head Count ratio)
	Construction of Staff Quarters		Aeronautical/ Common	Common (Staff Quarters ratio)
	Plumbing and Electrical works for Airport		Aeronautical	Common (Terminal Building ratio)
	Other Buildings		Aeronautical	Common (Terminal Building ratio)
Furniture & Fixtures	Furniture & Fixtures at the terminal and administrative offices		Aeronautical	Common (Terminal Building ratio) / Common (Employee Head Count ratio)
Office appliances	IT assets and other office equipment at the airport		Aeronautical	Common (Employee Head Count ratio)
Plant & Equipment	Biometric access control systems and other electronic and electrical equipment in the Terminal Building		Aeronautical	Common (Terminal Building ratio)
	Assets related to sub-station, including earthing and wiring, generators, rain water harvesting and water supply		Aeronautical	Common (Terminal Building ratio)
	CCTV		Aeronautical / Common	Common (Terminal Building ratio) / Common (Employee Head Count ratio)
	Air Conditioning at terminal building and other areas		Aeronautical	Common (Terminal Building ratio)
	Other equipment		Aeronautical / Common	Common (Terminal Building ratio) / Common (Employee Head Count ratio) / Common (Staff Quarters ratio)
Car Parking	Car Parking related assets		Aeronautical	Non-aeronautical
Duty Free	Assets related to Duty Free outlets		Aeronautical	Non-aeronautical
<b>Submission made by LIAL</b>				
Office Equipment	Television, Video controller, communication equipment and other office equipment		Common (Terminal Building ratio)	Common (Employee Head Count ratio)
Furniture and Fixture	Office furniture		Common (Terminal Building ratio)	Common (Employee Head Count ratio)
Computers and software	End user and devices and software for use in the computers		Common (Terminal Building ratio)	Common (Employee Head Count ratio)
Intangible asset	Consultancy charges and salary cost allocation from Adani Group entities, incurred by Airport Operator prior to COD		Common (Terminal Building ratio)	Excluded from analysis

### 3.6. Methodology used to verify segregation of assets as per the Study

- 3.6.1. Assessment and verification of the assets commissioned by AAI and the Airport Operator was performed based on information provided, including audited trial balance and financial statements, FAR, physical observations from site visit by the Consultant and further discussions held with AAI and the Airport Operator.
- 3.6.2. Asset classification was reviewed based on AAI’s submission, information provided by the Airport Operator regarding the location and usage of the assets, allocation considered by AERA in the treatment of similar assets in the case of other airports, and description of the assets given in the FAR as on March 31, 2021.
- 3.6.3. Finalisation of ratios for segregation of Common assets into Aeronautical and Non-aeronautical assets based on recommendation of the Inter-Ministerial Group (IMG) report as well as Airport Operator’s independent consultant’s study (refer Exhibit 4), corroborated by airport site visit.
- 3.6.4. Based on the above steps, RAB for each financial year was re-computed.
- 3.6.5. The methodology described above has also been illustrated below in sequential steps:



## 4. ASSET ALLOCATION ADJUSTMENTS AND RECLASSIFICATION OF ASSETS AS PER THE STUDY

### 4.1. AAI's Submission of RAB as on November 1, 2020

4.1.1. AAI had entered into a Concession Agreement dated February 14, 2020, with Lucknow International Airport Limited (formerly known as Adani Lucknow International Airport Limited) (the 'Concessionaire') for the operation and maintenance of Chaudhary Charan Singh International Airport, Lucknow for a period of 50 years from the COD, i.e. November 2, 2020. As per the Concession Agreement, the Estimated Deemed Initial RAB as on March 31, 2018, was determined to be ₹ 143 Crores, which was due and payable by the Concessionaire to AAI.

4.1.2. The terms of the Concession Agreement also provide for the value of ₹ 143 Crores is subject to reconciliation, True up and final determination by AERA. The extract of the relevant Clauses from the Concession Agreement shall be read as under:

4.1.2.1. Clause 28.11.3 states that:

- (a) *It is agreed by the Parties that the Concessionaire shall be liable to pay to the Authority an amount equivalent to the investments made by the Authority in the Aeronautical assets as of the COD and considered by the Regulator as part of the Regulatory Asset Base, subject to requisite reconciliation, true-up and final determination by the Regulator of the quantum of such investment ("Deemed Initial RAB").*
- (b) *The estimated depreciated value of investments made by the Authority in the Aeronautical assets at the Airport as on March 31, 2018, is Rs. 143,00,00,000 (Rupees One Hundred and Forty Three Crore) ("Estimated Deemed Initial RAB"). It is agreed by the Parties that the Estimated Deemed Initial RAB shall be due and payable by the Concessionaire to the Authority within 90 (ninety) days of COD.*

4.1.2.2. Clause 28.11.4 states that:

*Pursuant to the payment of the Estimated Deemed Initial RAB, and upon the reconciliation, true-up and final determination by the Regulator of the quantum of the investment under 28.11.3(a), any surplus or deficit in the Estimated Deemed Initial RAB with respect to the Deemed Initial RAB shall be adjusted as part of the Balancing Payment that becomes due and payable as per Clause 31.4 after the expiry of 15 (fifteen) days from such final determination by the Regulator, with due adjustment for the following ("Adjusted Deemed Initial RAB"):*

- (a) *reduced to the extent of over-recoveries, if any, of Aeronautical Revenues by the Authority until the COD, that the Regulator would provide for as a downward adjustment while determining Aeronautical Charges for the next Control Period; or*
- (b) *increased to the extent of under-recoveries, if any, of Aeronautical Revenues by the Authority until the COD, that the Regulator would provide for as an upward adjustment while determining Aeronautical Charges for the next Control Period.*

*The amount(s) to be paid by the Authority or Concessionaire shall be the present value of Adjusted Deemed Initial RAB calculated using the fair rate of return as determined by the Regulator for the time period from the COD to the date of actual payment of the Adjusted Deemed Initial RAB.*

4.1.2.3. Clause 28.11.5 states that:

*Upon reimbursement of such amount by the Concessionaire to the Authority, the Deemed Initial RAB will, in addition to the investments made by the Concessionaire, be considered for the purpose of determination of Aeronautical Charges by the Regulator.*

- (a) *The Authority undertakes to make any required supporting submissions to the Regulator towards such consideration and determination by the Regulator.*
- (b) *The Parties shall submit to and request the Regulator to separately identify the Deemed Initial RAB in future determinations of Aeronautical Charges with regard to consideration of depreciation, required returns, etc.*

4.1.3. The Estimated Deemed Initial RAB was subsequently revised by AAI, vide their letter to the Authority dated October 18, 2021 on the subject of “Finalization of RAB & True up as on Commercial Operation Date (COD) in r/o Chaudhary Charan Singh International Airport, Lucknow”, wherein the table under paragraph 6 (pertaining to the assessment of the shortfall in AAI’s Gross ARR for the period FY 2016-17 to November 1, 2020) presented the revised RAB as on March 31, 2018 as ₹ 177.86 Crores resulting in an upward revision of ₹ 33.86 Crores.

4.1.4. The upward revision of RAB by AAI as on March 31, 2018 occurred because the Estimated Deemed Initial RAB considered in the Concession Agreement was computed based on notional values, and subsequently the list of assets as well as actual net book value was updated in AAI’s submission. Although AAI has not performed a full asset-wise reconciliation of such upward revision, it was submitted by them that the primary reason for this upward revision was on account of difference in the rate of depreciation adopted in the books of account vis-à-vis the rate of depreciation considered for regulatory purposes.

4.1.5. Further, as per AAI’s revised True up submission to AERA, vide e-mail dated April 1, 2022 (along with the issuance of Joint Asset Reconciliation Statement dated April 1, 2022 – refer paragraph 4.2), the RAB of CCSIA as on November 1, 2020 was ₹ 197.82 Crores (refer Exhibit 1). The reconciliation of the RAB balance from March 31, 2016 (as per the previous Tariff Order), to November 1, 2020 is as below:

**Table 6: Period-wise presentation of RAB as per AAI’s Submission**

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
<b>Opening RAB #</b>	<b>153.11</b>	<b>181.00</b>	<b>176.63</b>	<b>203.75</b>	<b>211.22</b>	<b>NA</b>
Additions to RAB during the year	38.90	9.26	49.31	26.58	2.87	<b>126.92</b>
Deletions from RAB during the year	(0.12)	(1.70)	(2.22)	-	(5.25)	<b>(9.29)</b>
Depreciation for the year	(10.89)	(11.93)	(19.97)	(19.11)	(11.02)	<b>(72.92)</b>
<b>Closing RAB for the year</b>	<b>181.00</b>	<b>176.63</b>	<b>203.75</b>	<b>211.22</b>	<b>197.82^</b>	<b>NA</b>

\* up to November 1, 2020

# The Opening RAB for FY 2016-17 is as per the Tariff Order 37/2017-18 for the Second Control Period

^ includes financing allowance of ₹ 1.48 Crores

4.1.6. The comparison of the year-wise additions to RAB made by AAI to the Aeronautical capital expenditure approved by the Authority in the Tariff Order for the Second Control period is summarised in the table below:



**Table 7: Comparison of year-wise additions to RAB by AAI with Aeronautical capital expenditure approved by the Authority in the Tariff Order for the Second Control Period***(₹ in Crores)*

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
Amount approved as per Tariff Order	22.90	11.50	46.80	120.10	663.20	<b>864.50</b>
Actual additions to RAB	38.90	9.26	49.31	26.58	2.87	<b>126.92</b>
Difference	<b>(16.00)</b>	<b>2.24</b>	<b>(2.51)</b>	<b>93.52</b>	<b>660.33</b>	<b>737.58</b>

The significant differences in FY 2019-20 and FY 2020-21 are primarily on account of delay in construction of New Integrated Terminal Building, Apron and Taxiway. The difference in FY 2016-17 is primarily on account of transfer and/ or additional installation of certain electrical equipment such as Passenger Boarding Bridge, roof-top solar grid, airfield lighting and passenger equipment.

4.1.7. The independent Consultant has relied on the information available in the Fixed Asset Register as per AAI's submission to verify the capital expenditure incurred during the Second Control Period.

#### 4.2. Joint Asset Reconciliation Statement

4.2.1. AAI had submitted their initial true up for the period from April 1, 2016 to November 1, 2020 vide letter dated October 18, 2021. Based on the preliminary scrutiny of the True up figures submitted by AAI, various discrepancies were observed in the asset listing and RAB values. Upon enquiry, AAI provided information from time to time until February 2022 and submitted a revised True up statement on February 14, 2022.

4.2.2. Further, it was noted that there were variances between the assets transferred by AAI and that recorded by the Airport Operator as on COD as per their respective True up submissions.

4.2.3. In order to resolve such differences, the Authority intervened and convened a meeting on March 24, 2022 with AAI and the Airport Operator for a joint reconciliation of the assets handed over by AAI and taken over by the Airport Operator. Subsequent to this meeting, AAI and the Airport Operator submitted a Joint Asset Reconciliation statement ('JARS') on March 30, 2022 of the assets handed over by AAI on November 2, 2020 and taken over by the Airport Operator as on COD.

4.2.4. On the basis of the JARS, AAI submitted a revised True up statement on April 1, 2022 for the period from April 1, 2016 to November 1, 2020, incorporating the revised RAB.

4.2.5. The Airport Operator has accepted that the RAB value of assets transferred by AAI to LIAL as on COD was ₹ 186.37 Crores as per the JARS (refer Exhibit 2).

**Table 8: Value of assets transferred by AAI to the Airport Operator as per JARS***(₹ in Crores)*

Particulars	Aeronautical assets (A)	Non-aeronautical assets (B)	ANS assets (C)	Total D = (A + B + C)
Total assets of AAI as on November 1, 2020 (Net block) as per submission	197.82	3.80	48.97	250.59
Assets retained by AAI (Exhibit 2)	(11.45)	-	(44.27)	(55.72)
<b>Net assets transferred by AAI to the Airport Operator as per JARS as on November 2, 2020</b>	<b>186.37</b>	<b>3.80</b>	<b>4.70</b>	<b>194.87</b>

### 4.3. Adjustments made to RAB of AAI as on November 1, 2020 as part of the Study

4.3.1. It was observed that the asset value for an asset was incorrectly considered as Nil as against an asset value of ₹ 0.01 Crore.

4.3.2. It was further observed that the RAB as of November 1, 2020 included Financing Allowance of ₹ 1.41 Crores. Since AAI has not disclosed any borrowings in the True up submission, such amount is proposed not to be allowed for the determination of RAB.

4.3.3. It was also observed that certain assets related to ANS activities had been included in the RAB as per AAI's submission. As explained in paragraph 3.5.4, such assets have been excluded from the Adjusted RAB computed by the Study as on COD. Further, assets related to Cargo activities included in the RAB is also proposed to be excluded since the tariff for Cargo activities of AAI are determined separately.

4.3.4. The value of assets transferred by AAI to the Airport Operator as on November 2, 2020, was accordingly derived based on the asset values submitted by AAI and the same is shown in the table below:

**Table 9: Value of assets transferred by AAI to the Airport Operator prior to reclassifications as per the Study**

(₹ in Crores)

Particulars	Aeronautical assets (A)	Non-aeronautical assets (B)	ANS assets (C)*	Total D = (A + B + C)
Total assets of AAI as on November 1, 2020 (Net block) as per submission	197.82	3.80	48.97	250.59
<i>Adjustments</i>				
Asset incorrectly considered as Nil (Exhibit 1 Part II)	0.01	-	-	0.01
Financing allowance included in RAB (Exhibit 1 Part III)	(1.41)	-	-	(1.41)
Assets related to ANS and Cargo activities included in the RAB (Note 2) (Exhibit 1 Part IV)	(0.35)	-	0.29	(0.06)
<b>Total adjustments</b>	<b>(1.75)</b>	<b>-</b>	<b>0.29</b>	<b>(1.46)</b>
Assets retained by AAI (net of financing allowance and ANS and Cargo assets excluded)	(10.96)	-	(44.50)	(55.46)
<b>Net assets transferred by AAI to the Airport Operator as on November 2, 2020</b>	<b>185.11</b>	<b>3.80</b>	<b>4.76</b>	<b>193.67</b>

\* Refer paragraph 3.5.4

Note 1: refer Exhibit 1 part I for full list of assets

Note 2: The difference in the value of ANS assets excluded from Aeronautical assets and included under ANS assets is on account of the difference in the depreciation rates adopted for Aeronautical assets (which is based on the useful life prescribed in AERA's Order No. 35/2017-18 dated January 12, 2018) and ANS assets (which is based on the useful life adopted in AAI's books of account)

### 4.4. Ratios used for segregating Common assets of AAI between Aeronautical and Non-aeronautical assets

The following ratios have been computed and considered in the Study report for appropriate segregation of Common assets between Aeronautical and Non-aeronautical assets for the period from FY 2016-17 to FY 2020-21.

### **Terminal Building Ratio**

It was observed that AAI, in its True up submission for the period up to November 1, 2020 has considered 6.00% of total terminal building area to be Non-aeronautical area. However, the Airport Operator, based on a study conducted through its independent consultant - Kanti Karamsey & Co. dated March 22, 2021 (refer Exhibit 4), has considered Non-aeronautical to be only 5.14% of total terminal building area. The Study proposes to consider the Terminal Building ratio of 92.5:7.5 as approved by the Authority in the Tariff Order for the Second Control Period,

Considering the size and scale of operations (as per the actual traffic data for FY 2019-20 (pre-Covid year), the passenger traffic is 5.5 MPPA), it is proposed that the Terminal Building ratio in case of CCSIA should be in the ratio of 90:10 (Aeronautical: Non-aeronautical) for the Third Control Period, which is in line with ratio considered by AERA for other similar airports. This is also consistent with the IMG norms, which has recommended the Non-aeronautical area within the terminal building for airports having passenger traffic less than 10 MPPA to be in the range of 8% to 12% of the total terminal area and for airports having passenger traffic greater than 10 MPPA to be up to 20%.

### **Employee Head Count Ratio**

The Employee Head Count Ratio for the purposes of allocation of assets submitted by AAI during the period from FY 2016-17 up to COD is proposed to be considered as the five-year average Head Count Ratio of AAI, which is 96.28:3.72 (Aeronautical : Non-aeronautical). The same has been explained in detail in the *Study on Efficient Operation and Maintenance Expenses for Lucknow International Airport*.

### **Staff Quarters Ratio**

The assets related to the staff quarters and the residential colony of AAI are proposed to be allocated in the Staff Quarters Ratio, which has been determined based on the proportion of five-year average of the actual occupancy by staff of Aeronautical and ANS departments, which is 81.58:18.42. Based on the information provided, it was noted that no staff pertaining to Non-aeronautical department has occupied the staff quarters and hence, there is no allocation of the staff quarters asset value to Non-aeronautical assets.

## **4.5. Reclassifications to RAB of AAI as on November 1, 2020 proposed as per the Study**

4.5.1. The Study proposes to review the classification of assets capitalised prior to March 31, 2016 (as per the Tariff Order for the Second Control Period) in order to ensure consistency with the classification of the asset additions during the Second Control Period.

### **4.5.2. Adjustments towards reclassification of assets of AAI on November 1, 2020**

4.5.2.1. The following paragraphs explain in detail the reclassifications proposed by the Study.

#### **4.5.2.2. Boundary**

**Details of asset:** Construction of Compound wall in staff quarters

**Allocation proposed by AAI:** Aeronautical

**Observation:** The assets pertaining to construction of boundary wall in staff quarters have been considered as Aeronautical assets by AAI. However, as these assets are for the residential purposes of the staff, wherein both Aeronautical and ANS employees reside, the same is reclassified as Common asset and segregated in the Staff Quarters ratio (81.58:18.42).

**Allocation proposed as per the Study report: Common**

**Impact:** Reclassifying these assets from Aeronautical to Common reduces the RAB to the extent of ₹ 0.07 Crores.

**Reference:** Annexure II-A

4.5.2.3. Terminal building:

**Details of asset:** Construction of terminal building, canopy in front of terminal building and other assets related to Terminal Building

**Allocation proposed by AAI:** Aeronautical/ Common

**Observation:** The assets pertaining to construction of terminal building, canopy in front of terminal buildings and other works have been considered as Aeronautical assets or have been allocated using common asset ratio by AAI. However, as these assets are within / pertaining to the terminal building, wherein both Aeronautical and Non-aeronautical activities are carried out, the same is reclassified as Common asset and segregated in the Terminal Building ratio (92.5:7.5).

**Allocation proposed as per the Study report: Common**

**Impact:** Reclassifying these assets from Aeronautical to Common/ Non-aeronautical reduces the RAB to the extent of ₹ 0.37 Crores.

**Reference:** Annexure II-B

4.5.2.4. Integrated Office Complex:

**Details of Asset:** Construction of integrated office complex

**Allocation proposed by AAI:** Aeronautical

**Observation:** The construction of the integrated office complex has been classified as Aeronautical assets by AAI. As these assets are used by both Aeronautical and Non-aeronautical staff, these are reclassified as Common assets and have been reallocated using the Employee Head Count ratio between Aeronautical and Non-Aeronautical (96.28:3.72).

**Allocation proposed as per the Study report: Common**

**Impact:** Reclassifying these assets from Aeronautical to Common reduces RAB to the extent of ₹ 0.33 Crores.

**Reference:** Annexure II-C

4.5.2.5. Staff Quarters

**Details of Asset:** Construction of assets in staff quarters

**Allocation proposed by AAI:** Aeronautical/ Common

**Observation:** The construction of certain assets in the staff quarters has been classified as Aeronautical assets by AAI. As these assets are used by both Aeronautical and ANS staff, these are reclassified as Common assets and have been reallocated using the Staff Quarters ratio (81.58:18.42). Further, certain assets had been classified as Common and allocated using different ratios. Such assets have also been reallocated using the Staff Quarters ratio.

**Allocation proposed as per the Study report:** Common

**Impact:** Reclassifying these assets from Aeronautical to Common increases RAB to the extent of ₹ 0.04 Crores.

**Reference:** Annexure II-D

#### 4.5.2.6.Plumbing and Electrical works for Airport:

**Details of Asset:** Assets related to rain water harvesting, water supply and building for generator room

**Allocation proposed by AAI:** Aeronautical

**Observation:** The construction of assets related to rain water harvesting, water supply and construction of generator room have been classified as Aeronautical assets by AAI. As these assets are used for both Aeronautical and Non-aeronautical activities, these assets are reclassified as Common assets and have been reallocated using the Terminal Building ratio (92.5:7.5).

**Allocation proposed as per the Study report:** Common

**Impact:** Reclassifying these assets from Aeronautical to Common reduces the RAB to the extent of ₹ 0.12 Crores.

**Reference:** Annexure II-E

#### 4.5.2.7.Furniture:

**Details of Asset:** Furniture at terminal building and administrative offices

**Allocation proposed by AAI:** Aeronautical

**Observation:** The furniture at the terminal building and at administrative offices have been classified as Aeronautical assets by AAI. As these assets are used for both Aeronautical and Non-aeronautical activities, these assets are reclassified as Common assets and have been reallocated using the Terminal Building ratio (92.5:7.5) and the Employee Head Count ratio (96.28:3.72) depending on the nature of such assets.

**Allocation proposed as per the Study report:** Common

**Impact:** Reclassifying these assets from Aeronautical to Common reduces the RAB to the extent of ₹ 0.05 Crores.

**Reference:** Annexure II-F

#### 4.5.2.8. Terminal Building equipment:

**Details of Asset:** Installation of Biometric Access Control System and other equipment at the terminal building

**Allocation proposed by AAI:** Aeronautical

**Observation:** The assets pertaining to the installation of Biometric Controls System across the airport and other equipment in the terminal building have been considered as Aeronautical assets by AAI. However, since these assets cater to the need of both Aeronautical and Non-aeronautical activities within the terminal building, these assets are reclassified as Common assets and have been reallocated in the ratio of the Terminal Building (92.5:7.5).

**Allocation proposed as per the Study report:** Common

**Impact:** Reclassifying these assets from Aeronautical to Common reduces RAB to the extent of ₹ 0.21 Crores.

**Reference:** Annexure II-G

#### 4.5.2.9. Equipment for utilities:

**Details of Asset:** Assets related to sub-station, including earthing and wiring, generators, rain water harvesting and water supply

**Allocation proposed by AAI:** Aeronautical

**Observation:** The Assets related to sub-station, including earthing and wiring, generators, rain water harvesting and water supply have been classified as Aeronautical assets by AAI. As these assets are used for both Aeronautical and Non-aeronautical activities, these assets are reclassified as Common assets and have been reallocated using the Terminal Building ratio (92.5:7.5).

**Allocation proposed as per the Study report:** Common

**Impact:** Reclassifying these assets from Aeronautical to Common reduces the RAB to the extent of ₹ 0.31 Crores.

**Reference:** Annexure II-H

#### 4.5.2.10. CCTV:

**Details of Asset:** CCTV cameras and storage system

**Allocation proposed by AAI:** Aeronautical

**Observation:** The assets pertaining to the installation of CCTV cameras across the airport and expansion of its storage medium have been considered as Aeronautical assets by AAI. In the absence of specific identification as to the location of the assets, it is prudent to consider such assets as Common assets and has segregated these in the ratio of the Terminal Building (92.5:7.5).

**Allocation proposed as per the Study report: Common**

**Impact:** Reclassifying these assets from Aeronautical to non-Aeronautical reduces RAB to the extent of ₹ 0.06 Crores.

**Reference:** Annexure II-I

4.5.2.11. Air Conditioning:

**Details of Asset:** Air Conditioning at terminal building and other areas

**Allocation proposed by AAI: Aeronautical**

**Observation:** Installation and replacement of air conditioners and related assets at various locations in the airport have been classified as Aeronautical assets by AAI. As these assets are used for servicing both Aeronautical and Non-aeronautical activities within the terminal building, these are reclassified as Common assets and have been reallocated in the ratio of the Terminal Building (92.5:7.5).

**Allocation proposed as per the Study report: Common**

**Impact:** Reclassifying these assets from Aeronautical to Common reduces RAB to the extent of ₹ 0.35 Crores.

**Reference:** Annexure II-J

4.5.2.12. Other equipment:

**Details of Asset:** Other equipment including electrical installations, communication equipment etc.

**Allocation proposed by AAI: Aeronautical**

**Observation:** Certain miscellaneous equipment (such as electrical installation, communication equipment etc.) have generally been classified as Aeronautical assets by AAI. However, since these assets are for the common use, they have been reclassified as Common assets and have been reallocated in the ratio of the Terminal Building (92.5:7.5) or in the ratio of the Employee Head Count (96.28:3.72) or in the Staff Quarters ratio (81.58:18.42) depending on the nature of such individual equipment.

**Allocation proposed as per the Study report: Common**

**Impact:** Reclassifying these assets from Aeronautical to Common reduces RAB to the extent of ₹ 0.05 Crores.

**Reference:** Annexure II-K

4.5.2.13. Commercial assets

**Details of Asset:** Assets related to commercial activities

**Allocation proposed by AAI: Aeronautical**

**Observation:** Assets related to commercial activities have been classified as Aeronautical assets by AAI. As this is used only for Non-aeronautical activities, these are reclassified as non-aeronautical assets.

**Allocation proposed as per the Study report:** Non-Aeronautical

**Impact:** Reclassifying these assets from Aeronautical to Common reduces RAB to the extent of ₹ 0.05 Crores.

**Reference:** Annexure II-L

4.5.2.14. Other assets:

**Details of Asset:** Other miscellaneous assets of car shed, buildings and office appliances

**Allocation proposed by AAI:** Aeronautical

**Observation:** Certain miscellaneous assets (such as car shed, computers etc.) have been classified as Aeronautical assets by AAI. However, since these assets are for the common use, they have been reclassified as Common assets and have been reallocated in the ratio of the Terminal Building (90:10) or in the ratio of the Employee Head Count (96.28:3.72) depending on the nature of such individual assets.

**Allocation proposed as per the Study report:** Common

**Impact:** Reclassifying these assets from Aeronautical to Common decreases the RAB as follows:

- (i) Other buildings : ₹ 0.018  
(ii) Office appliances : ₹ 0.002  
**Total : ₹ 0.020**

**Reference:** Annexure II - M

4.5.3. The summary of the proposed reclassification of assets as per the Study as on November 1, 2020 is summarised below:

**Table 10: Reclassifications of assets as per the Study as on November 1, 2020**

(₹ in Crores)

S. No.	Asset Category	Asset Sub-Category / Description	Classification by AAI	Classification as per the Study*	Impact on RAB as on November 1, 2020
1.	Boundary	Boundary walls	Aeronautical	Aeronautical	-
		Boundary in Staff Quarters	Aeronautical	Common (Staff Quarters ratio)	(0.07)
2.	Building	Civil and Mechanical works for Terminal Buildings	Aeronautical/ Common	Common (Terminal Building ratio)	(0.37)
		Integrated office complex	Aeronautical	Common (Employee Head Count ratio)	(0.33)
		CISF Barrack and other security related building	Aeronautical	Aeronautical	-



S. No.	Asset Category	Asset Sub-Category / Description	Classification by AAI	Classification as per the Study*	Impact on RAB as on November 1, 2020
		Construction of perimeter road and vehicular road in airside	Aeronautical	Aeronautical	-
		Fire station and related assets	Aeronautical	Aeronautical	-
		Construction of Staff Quarters	Aeronautical/ Common	Common (Staff Quarters ratio)	0.04
		Plumbing and Electrical works for Airport	Aeronautical	Common (Terminal Building ratio)	(0.12)
		Other Buildings	Aeronautical	Common (Terminal Building ratio)	(0.018)
3.	Furniture & Fixtures	Furniture & Fixtures at the terminal and administrative offices	Aeronautical	Common (Terminal Building ratio) / Common (Employee Head Count ratio)	(0.05)
4.	Office appliances	IT assets and other office equipment at the airport	Aeronautical	Common (Employee Head Count ratio)	(0.002)
5.	Plant & Equipment	Metal Detectors, threat containment and Disposal Systems and other safety and security related assets	Aeronautical	Aeronautical	-
		Passenger boarding bridges, AVDGS and baggage trolleys	Aeronautical	Aeronautical	-
		Biometric access control systems and other electronic and electrical equipment in the Terminal Building	Aeronautical	Common (Terminal Building ratio)	(0.21)
		Lighting and Electrical Works on the Airside and perimeter	Aeronautical	Aeronautical	-
		FIDS, CUTE, CUSS	Aeronautical	Aeronautical	-
		Baggage Handling Systems	Aeronautical	Aeronautical	-
		Assets related to sub-station, including earthing and wiring, generators, rain water harvesting and water supply	Aeronautical	Common (Terminal Building ratio)	(0.31)
		CCTV	Aeronautical / Common	Common (Terminal Building ratio)	(0.06)
		Dynamic signages for Immigration	Aeronautical	Aeronautical	-
		Air Conditioning at terminal building and other areas	Aeronautical	Common (Terminal Building ratio)	(0.35)
		Elevators and escalators	Aeronautical	Aeronautical	-
		Fire fighting and protection equipment	Aeronautical	Aeronautical	-
		Other equipment	Aeronautical/ Common	Common (Terminal Building ratio) / Common (Employee Head Count ratio) / Common (Staff Quarters ratio)	(0.05)
		Leased baggage screening equipment	Aeronautical	Aeronautical	-
6.	Runways, Taxiways and Apron	Construction and extension of Runways, Taxiways and Aprons	Aeronautical	Aeronautical	-
7.	Vehicles	Fire trucks, ambulance, Jeep and other vehicles for airside operations	Aeronautical	Aeronautical	-

S. No.	Asset Category	Asset Sub-Category / Description	Classification by AAI	Classification as per the Study*	Impact on RAB as on November 1, 2020
8.	Cargo#	Assets Related to Cargo Activities within the Airport	Aeronautical	Aeronautical	-
9.	Car Parking	Car Parking related assets	Aeronautical	Non-aeronautical	(0.05)
10.	Duty Free	Assets related to Duty Free outlets	Aeronautical	Non-aeronautical	(0.002)
	<b>Total</b>				<b>(1.95)</b>

**Note:** Difference in the total is due to round-off

\* Refer paragraph 4.4 for details of ratios used for segregation of Common assets as per the Study

# Considered as Aeronautical only for FY 2016-17.

#### 4.5.4. Impact of revised Terminal Building ratio as per the Study

4.5.4.1. The Common assets (based on the Study report) have been allocated to Aeronautical and Non-aeronautical assets based on the Terminal Building ratio of 7.5% (Non-aeronautical areas as a percentage of total terminal building area).

4.5.4.2. The change in the Non-aeronautical proportion of Terminal Building ratio from 5.10% (as considered by AAI) to 7.5% (as determined in the Study report) does not result in any change in the RAB (refer Chapter 6).

The total impact of revised Terminal Building Ratio and the differential Employee Head Count ratio as per Study is ₹ Nil.

#### 4.5.5. Impact of Depreciation as per the Study

4.5.5.1. For the purposes of True up, AAI had calculated depreciation for the period from April 1, 2016 up to March 31, 2018 using the depreciation rates adopted in their books of account as per the Companies Act, 2013. AAI had submitted that from April 1, 2018 up to COD, the depreciation rates for Aeronautical assets, including for Aeronautical portion of Common assets, has been determined by considering the useful life as prescribed under Order No. 35/ 2017-18 dated January 12, 2018 of AERA.

4.5.5.2. It is observed that the depreciation rates determined by AAI are generally in line with the depreciation rates prescribed in Order No. 35/ 2017-18 dated January 12, 2018 of AERA and hence, the same rates of depreciation have been considered for the Study.

4.5.5.3. Accordingly, the year-wise depreciation on Aeronautical assets as submitted by AAI and as determined by the Study (post reclassification and other adjustments) is summarised in the table below:

**Table 11: Summary of depreciation on Aeronautical assets submitted by AAI and as determined by the Study**

(₹ in Crores)

Particulars	AAI (up to November 1, 2020)				
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Depreciation as submitted by AAI (A)	10.89	11.93	19.97	19.11	11.02
Depreciation impact on financing allowance and assets related to ANS activities excluded from RAB (B)	(0.01)	(0.02)	(0.05)	(0.14)	(0.09)

Particulars	AAI (up to November 1, 2020)				
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Depreciation impact on reclassification of assets (C)	(0.18)	(0.26)	(0.45)	(0.41)	(0.18)
Depreciation as per Study after reclassification and other adjustments Sum (A : C)	10.70	11.65	19.47	18.56	10.75

4.5.6. As part of the Study the assets capitalised during the Second Control Period were analysed with respect to the normative costing guidelines and it was noted that the assets set out in the normative guidelines (such as Terminal Building, Apron, Taxiway etc.) have not been capitalised. The New Integrated Terminal Building, Apron and Taxiway projects which were commenced during the Second Control Period, have been transferred by AAI to the Airport Operator as capital work-in-progress. Accordingly, no adjustment is being recommended to apply normative costing for assets capitalised during the Second Control Period.

#### 4.5.7. RAB of AAI after adjustments, reclassifications and revision in the allocation ratios

4.5.7.1. The following tables summarise the impact of proposed reclassification adjustments on Aeronautical assets as on November 1, 2020

**Table 12: Adjusted RAB as of November 1, 2020 for AAI as per the Study**

(₹ in Crores)

Particulars		Reference to paragraph in Report	Amount
<b>RAB as on November 1, 2020, as submitted by AAI</b>	<b>A</b>	Table 6	<b>197.82</b>
Asset incorrectly considered as Nil	B	4.3.1	0.01
Financing allowance	C	4.3.2	(1.41)
ANS and Cargo assets included in RAB, excluded from the Study	D	4.3.3	(0.35)
<u>Reclassification adjustments:</u>			
Boundary	E	4.5.2.2	(0.07)
Terminal building	F	4.5.2.3	(0.37)
Integrated Office Complex	G	4.5.2.4	(0.33)
Staff Quarters	H	4.5.2.5	0.04
Plumbing and electrical work for airport	I	4.5.2.6	(0.12)
Furniture	J	4.5.2.7	(0.05)
Terminal Building equipment	K	4.5.2.8	(0.21)
Equipment for utilities	L	4.5.2.9	(0.31)
CCTV	M	4.5.2.10	(0.06)
Air Conditioner	N	4.5.2.11	(0.35)
Other equipment	O	4.5.2.12	(0.05)
Commercial assets	P	4.5.2.13	(0.05)
Other Assets (including impact of round-off)	Q	4.5.2.14	(0.02)
<b>Total reclassification Sum (E : Q)</b>	<b>R</b>		<b>(1.95)</b>
<b>Adjusted RAB as on November 1, 2020 (A + B +C + D + R)</b>			<b>194.12</b>

4.5.7.2. The year-wise impact of proposed reclassification adjustments on Aeronautical assets is detailed in the table below:

**Table 13: Year-wise impact of reclassification of assets as per the Study**

(₹ in Crores)

Particulars	Up to March 31, 2016	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Opening RAB (A)	153.11 <sup>#</sup>	151.73	177.42	173.72	200.20	207.46	NA
Additions (refer Table 6) (B)		38.90	9.26	49.31	26.58	2.87	126.92
Financing allowance and assets related to ANS and Cargo activities excluded from RAB (refer Table 12) (C)		(0.25)	(0.13)	(1.03)	(0.41)	0.07	1.75
Deletions (D)	-	(0.12)	(1.70)	(2.22)	-	(5.25)	(9.29)
Depreciation as per AAI (refer Table 11) (E)	-	(10.89)	(11.93)	(19.97)	(19.11)	(11.02)	(72.92)
<b>Reclassification adjustments</b>							
Reclassification impact (other than depreciation) (F)	(1.38)	(1.77)	1.06	0.84	0.61	0.17	(0.47)
Depreciation impact on reclassification (refer Table 11) (G)	-	(0.18)	(0.26)	(0.45)	(0.41)	(0.18)	(1.48)
<b>Total reclassification impact (H = F + G)</b>	<b>(1.38)</b>	<b>(1.95)</b>	<b>0.80</b>	<b>0.39</b>	<b>0.20</b>	<b>(0.01)</b>	<b>(1.95)</b>
Closing RAB	151.73	177.42	173.72	200.20	207.46	194.12	NA

\* up to November 1, 2020

# the RAB as on March 31, 2016 is as per the Tariff Order 37/2017-18 for the Second Control Period

4.5.8. The summary of the value of assets transferred by AAI to the Airport Operator, computed based on the Study report is presented in the table below. Exhibit 3 - Part 1 provides the asset-wise details of the Aeronautical assets.

**Table 14: Value of assets, post adjustments and reclassification, transferred by AAI to the Airport Operator as per the Study**

(₹ in Crores)

Particulars	Aeronautical assets (A)	Non-aeronautical assets (B)	Other assets (C)*	Total D = (A + B + C)
Total assets of AAI as on November 1, 2020 (Net block) as per submission	197.82	3.80	48.97	250.59
Adjustments (refer Table 9)	(1.75)	-	0.29	(1.46)
Reclassification of RAB	(1.95) <sup>^</sup>	(0.17)	(0.08)	(2.20)
<b>Total assets of AAI as on November 1, 2020 (Net block), after reclassification and other adjustments (refer Table 12)</b>	<b>194.12</b>	<b>3.63</b>	<b>49.18</b>	<b>246.93</b>
Less Assets retained by AAI	(10.54) <sup>#</sup>	(0.26)	(44.51)	(55.31)
Buildings for navigational aids/ radar installations (reclassified) <sup>@</sup>	4.30	-	(4.30)	-
<b>Net assets transferred by AAI to the Airport Operator as on November 2, 2020</b>	<b>187.88</b>	<b>3.37</b>	<b>0.37</b>	<b>191.62</b>

\* Other assets pertain to assets related to ANS activity (refer paragraph 3.5.4)

<sup>^</sup> Refer Table 12<sup>#</sup> The value of Aeronautical assets retained by AAI as mentioned in Table 9 of ₹ 10.96 Crores is adjusted for reclassification impact of ₹ 0.42 Crores, which is included in the total reclassification impact of ₹ 1.95 Crores

@ Part 1 to Schedule 1 of Schedule Q (CNS/ ATM Agreement) of the Concession Agreement states about Concessionaire Equipment which includes “Buildings for navigational aids/ radar installations” (serial no. 21 to Part 1 of Schedule Q). The Study notes that the building/ civil structure of the Airport Operator used for ANS activities should be treated as part of RAB of the Airport Operator, in line with the approach followed by the Authority for other PPP airports.

4.5.9. As on November 1, 2020, AAI had submitted the RAB value of ₹ 197.82 Crores as per the JARS. Pursuant to the adjustments and reclassifications proposed by the Study, the RAB value is reduced by ₹ 1.75 Crores on account of financing allowance and assets related to ANS and Cargo activities excluded from RAB and by ₹ 1.95 Crores on account of reclassification adjustments. The revised RAB value of AAI as on November 1, 2020 is determined as ₹ 194.12 Crores (refer Table 12).

4.5.10. Out of the RAB determined above, the net value of RAB retained by AAI is ₹ 10.54 Crores and the value of Aeronautical assets transferred to the Airport Operator as on November 2, 2020 is determined as ₹ 183.58 Crores, which is further increased by ₹ 4.30 Crores with respect to Buildings for navigational aids/ radar installations, which has been reclassified from ANS to Aeronautical for the Airport Operator pursuant to the terms of the Concession Agreement. The total Aeronautical assets transferred is determined as ₹ 187.88 Crores. The value of Non-aeronautical and Other assets transferred by AAI to the Airport Operator as on November 2, 2020 is determined as ₹ 3.37 Crores and ₹ 0.37 Crores respectively.

#### 4.6. Airport Operator’s Submission of RAB as on November 2, 2020 and March 31, 2021

4.6.1. The RAB recorded by Lucknow International Airport Limited in its FAR as on COD was ₹ 165.81 Crores based on the notional values provided by AAI.

4.6.2. Further, based on RAB recorded by Airport Operator on COD, and subsequent additions made during the period from November 2, 2020, to March 31, 2021, the Airport Operator had submitted the closing RAB as on March 31, 2021 as per the table below:

**Table 15: RAB as on March 31, 2021, submitted by Airport Operator**

(₹ in Crores)

Particulars	Ref.	Amount
<b>Initial RAB considered by LIAL as on November 2, 2020 (COD)</b>	<b>A</b>	<b>165.81</b>
<b>Add:</b> Additions made to RAB from COD up to March 31, 2021		
- Building	B	0.20
- Software	C	0.65
- Computers	D	0.63
- Furniture & Fixtures	E	0.45
- Office equipment	F	0.62
- Intangible asset (Also refer paragraph 3.5.3)	G	39.07
<b>Total asset additions Sum (B : G)</b>	<b>H</b>	<b>41.62</b>
<b>Less:</b> Depreciation computed by Airport Operator	I	(16.25)
<b>RAB as on March 31, 2021, as submitted by Airport Operator Sum (A + H + I)</b>	<b>J</b>	<b>191.18</b>

#### 4.7. Initial RAB for the Airport Operator as on COD as per the Study

4.7.1. It was observed that the RAB submitted by AAI as on November 1, 2020, was based on the extract of its audited trial balance. As per Clause 28.11.3 of the Concession Agreement (as referred in paragraph 4.1.2 in the Study report) entered into between AAI and the Airport Operator, the value as determined by the AERA must be considered as the basis for updating the FAR of Lucknow International Airport Limited as on November 2, 2020, and for computing depreciation.

4.7.2. Hence, it is proposed to consider the RAB value of ₹ 187.88 Crores as determined in Table 14 as the initial RAB value for the Airport Operator as on November 2, 2020.

#### **4.8. Ratios used for segregating Common assets between Aeronautical and Non-aeronautical assets for the Airport Operator**

The following ratios have been computed and considered in the Study report for appropriate segregation of Common assets between Aeronautical and Non-aeronautical assets for the period from FY 2016-17 to FY 2020-21.

##### **Terminal Building Ratio**

As discussed in paragraph 4.4, the Terminal Building ratio is proposed to be considered as 10%. Further, it was noted that CCSIA is constructing a new terminal building of 1,45,000 Sq.m., compared to the existing terminal building area of about 29,815 Sq.m. (Terminal 1 and 2). Further, the proposed capacity for the new terminal building is 13 MPPA, while the existing terminal buildings are proposed to be utilised for other aeronautical purposes. Hence the Airport has to consider expanding the ratio of the Non-aeronautical area from existing 5.14% (as determined by the Airport Operator) to a minimum of 12.00% in the future. However, the Study report has considered the Terminal Building ratio of 92.5:7.5 for its re-classification of the Common assets within the terminal building for the Second Control Period. It is suggested that the Lucknow International Airport should thoroughly review the Non-aeronautical revenue generated and make endeavour to increase the same for the benefit of the Airport users by cross subsidising the Aeronautical expenses.

##### **Employee Head Count Ratio**

It is noted that from COD, the Airport Operator has entered into a Master Concessionaire Agreement with Adani Airport Holdings Limited for operation and maintenance of Non-aeronautical activities, and hence, it has a relatively small number of Non-aeronautical staff on its payroll. Accordingly, the Employee Head Count ratio for the purposes of asset allocation for the period from COD up to March 31, 2021 has been derived based on the actual head count of the Airport Operator, including the AAI employees on deemed deputation, as on March 31, 2021, which is 95:5 (Aeronautical : Non-aeronautical). The same is explained in detail in the *Study on Efficient Operation and Maintenance Expenses for Lucknow International Airport*.

#### **4.9. Reclassifications of assets of Airport Operator proposed as per Study**

##### **4.9.1. Adjustments towards reclassification of asset additions by the Airport Operator between November 2, 2020, and March 31, 2021**

4.9.1.1. Computer and Software:

**Details of Asset:** Desktops, Laptops and Software

**Allocation proposed by Lucknow International Airport Limited:** Common

**Observation:** The assets pertaining to Computers and Software have been classified as Common assets by the Airport Operator and have been allocated in the ratio of Terminal Building as had been determined by the Airport Operator (94.86:5.14). However, since these assets are for the use of employees of the Airport Operator, the same have been reallocated in the ratio of Employee Head Count of the Airport Operator (95:5).

**Allocation proposed as per the Study report:** Employee Head Count Ratio

**Impact:** Reclassifying these assets from Aeronautical to Common increases the RAB to the extent of ₹ 0.002 Crores.

**Reference:** Annexure II-N

4.9.1.2. Furnitures

**Details of Asset:** Furnitures, Sofa, Tables, Queue Management System

**Allocation proposed by Lucknow International Airport Limited:** Common

**Observation:** The assets such as furniture, table, racks, etc. have been classified as Common assets by the Airport Operator and have been allocated in the ratio of Terminal Building as had been determined by the Airport Operator (94.86:5.14). However, since these assets are for the use of employees of the Airport Operator, the same have been reallocated in the ratio of Employee Head Count of the Airport Operator (95:5). In addition, Queue Management System which was classified as common by the Airport Operator is now reclassified on the basis of Terminal Building ratio (92.5:7.5).

**Allocation proposed as per the Study report:** Employee Head Count Ratio / Terminal Building

**Impact:** Reclassifying these assets from Aeronautical to Common decreases the RAB to the extent of ₹ 0.001 Crores.

**Reference:** Annexure II - O

4.9.1.3. Buildings

**Details of Asset:** Civil Structures and Horticulture work

**Allocation proposed by Lucknow International Airport Limited:** Common

**Observation:** The civil and horticulture work at Lucknow airport have been classified as Common and have been allocated in the Terminal Building ratio by the Airport Operator. The same have been reallocated in the ratio of Terminal Building as determined by the Study (92.5:7.5).

**Allocation proposed as per the Study report:** Terminal Building Ratio

**Impact:** The change in the Terminal Building ratio decreases the RAB to the extent of ₹ 0.005 Crores.

**Reference:** Annexure II – P

4.9.1.4. Other Assets

**Details of Asset:** Scanners, Communication equipment and other office equipment

**Allocation proposed by Lucknow International Airport Limited:** Common

**Observation:** The assets such as phone, printers, display screens, sensors have been classified as Common assets by the Airport Operator and have been allocated in the ratio of Terminal Building as had been determined by the Airport Operator (94.86:5.14). However, since these assets are for both aero and non-aeronautic activities of the Airport Operator, the same have been reallocated in the ratio of Employee Head Count of the Airport Operator (95:5).

**Allocation proposed as per the Study report:** Employee Head Count Ratio

**Impact:** Reclassifying these assets from Aeronautical to Common increases the RAB to the extent of ₹ 0.0009 Crores.

**Reference:** Annexure II – Q

#### 4.9.1.5. Intangible asset

**Details of Asset:** Salary cost and consulting fees incurred by Adani-group entities prior to COD on costs related to planning for takeover and management of Lucknow International Airport.

**Allocation proposed by AAI:** Common

**Observation:** It is determined from Clause 5.1.1 of the Concession Agreement that the capitalisation of Intangible asset and its allocation may not be a subject matter to be considered as part of the Study report. Accordingly, the Intangible asset have been excluded from the Adjusted RAB computed by the Study as of March 31, 2021.

**Allocation proposed as per the Study report:** Exclude Intangible asset from this report

**Impact:** Excluding Intangible asset from Common assets decreases the RAB to the extent of ₹ 39.08 Crores.

**Reference:** Paragraph 3.5.3 and Annexure I

#### 4.9.2. Impact of differential Employee Head Count ratio as per the Study

4.9.2.1. As mentioned in paragraph 4.4, the Employee Head Count ratio used for reallocation of assets for AAI is 96.28:3.72 (Aeronautical : Non-aeronautical), while the ratio proposed for reallocation of assets for the Airport Operator is 97:3. The impact of this difference on the value of RAB transferred is Nil.

#### 4.9.3. Impact of Depreciation as per the Study

4.9.3.1. For the purposes of True up, the Airport Operator had calculated depreciation for the period from COD up to March 31, 2021, based on their determination of remaining useful life. However, the Intangible asset included by the Airport Operator and as discussed in paragraph 3.5.3, has been depreciated considering a useful life of seven years.

4.9.3.2. It is observed that the depreciation rates determined by AAI are generally in line with the depreciation rates prescribed in Order No. 35/ 2017-18 dated January 12, 2018 of AERA and hence, the same rates of depreciation is also proposed to be applied for the period from COD to March 31, 2021 in respect of assets transferred by AAI to the Airport Operator.



Further, the assets added by the Airport Operator have been depreciated based on the useful life prescribed under Order No. 35/ 2017-18 dated January 12, 2018 of AERA.

4.9.3.3. Depreciation has not been computed on Intangible asset since it is excluded from the Study (refer Annexure I)

4.9.3.4. Accordingly, the depreciation on Aeronautical assets of ₹ 16.25 Crores as submitted by the Airport Operator has been revised by the Study (post reclassification and other adjustments) to ₹ 7.16 Crores, thereby resulting in a reduction in depreciation of ₹ 9.16 Crores.

#### 4.9.4. RAB of Airport Operator as on March 31, 2021 after adjustments, reclassifications and revision in the allocation ratios as per the Study

4.9.4.1. The following table summarises the impact of proposed adjustments on Aeronautical assets as on March 31, 2021

**Table 16: Adjusted RAB as of March 31, 2021**

(₹ in Crores)

Particulars		Reference to paragraph in Report	Amount
<b>Adjusted RAB as on November 2, 2020 transferred to Lucknow International Airport Limited</b>	A	Table 14	<b>187.88</b>
Additions to RAB from COD to March 31, 2021, proposed by Airport Operator	B	Table 15	41.61
<b>Sub-total (A + B)</b>	C		<b>229.49</b>
<b>Reclassifications on asset additions</b>			
Computers and Software	D	4.9.1.1	0.002
Furniture	E	4.9.1.2	(0.001)
Buildings	F	4.9.1.3	(0.005)
Other Assets (including impact of round-off)	G	4.9.1.4	0.0009
Exclusion of Intangible asset	H	4.9.1.5	(39.07)
Impact of differential employee head count ratio	I	4.9.2.1	-
<b>Total reclassifications Sum (D : I)</b>	J		<b>(39.07)</b>
<b>Adjusted RAB (C + J)</b>	K		<b>190.42</b>
Depreciation for the period from COD to March 31, 2021	L		(7.16)
<b>Adjusted RAB as on March 31, 2021, i.e., opening RAB for Third Control Period (K + L)*</b>			<b>183.26</b>

\* Refer Exhibit 3 – Part 2

4.9.5. As on November 2, 2020, the Airport Operator had recorded the initial RAB value of ₹ 165.81 Crores and after considering the additions made during the period from COD to March 31, 2021 and depreciation for the period, the RAB as on March 31, 2021 was submitted as ₹ 191.18 Crores. Pursuant to the JARS dated April 1, 2022, the value of RAB taken over by the Airport Operator was accepted as ₹ 186.37 Crores (refer Table 8). After the adjustments and reclassifications proposed for AAI, the RAB value of assets taken over by the Airport Operator, including the value of Buildings for navigational aids/ radar installations is determined as ₹ 187.88 Crores (refer Table 14). Further, the RAB value is reduced by ₹ 39.07 Crores on account of adjustments and reclassifications proposed by the Study for the period from COD to March 31, 2021 and by ₹ 7.16 Crores towards depreciation for the aforesaid period. Accordingly, the revised RAB value as on March 31, 2021 is determined as ₹ 183.26 Crores (refer Table 16).

#### **4.10. Summary**

- 4.10.1. Assets have been segregated as Aeronautical, Non-aeronautical and Common assets based on definition of Aeronautical services as per AERA Act, description of assets provided in the FAR and past tariff orders of AERA.
- 4.10.2. Common assets have been further classified into Aeronautical and Non-aeronautical assets based on appropriate ratio, viz. Terminal Building ratio, Employee Head Count ratio and Staff Quarters ratio, depending on the usage and location of each asset.
- 4.10.3. Based on the reclassification of the assets, as detailed in this Chapter, the total decrease in the RAB as per the Study as on November 1, 2020 is ₹ 1.95 Crores (refer Table 12).
- 4.10.4. Based on the reclassification of the assets, exclusion of Intangible asset and the revision in the Employee Head Count ratio, as detailed in this Chapter, the decrease in RAB from COD up to March 31, 2021 is ₹ 39.07 Crores (refer Table 16).
- 4.10.5. Post adjustments and reclassification of the assets, the RAB of AAI as on November 1, 2020 has been determined as ₹ 194.12 Crores (refer Table 12). The value of assets transferred by AAI to the Airport Operator on COD, including the value of Buildings for navigational aids/ radar installations was determined as ₹ 187.88 Crores (refer Table 14) and the RAB of Airport Operator as on March 31, 2021 has been determined as ₹ 183.26 Crores (refer Table 16).

## 5. GROSS BLOCK

### 5.1. Introduction

5.1.1. The details of the components of assets, i.e. Gross block, depreciation, and Net block value of Aeronautical and Non-aeronautical assets as per AAI and Airport Operator's submission, impact of adjustments proposed by the Study report, as well as computation of Gross Fixed Assets ratio has been discussed in the following paragraphs.

### 5.2. Gross block as per AAI's submission

5.2.1. As per the AAI's submission, the total Aeronautical Gross block as on November 1, 2020, was ₹ 379.18 Crores and the Non-aeronautical Gross block was ₹ 7.56 Crores. The year-wise summary of the submission made by AAI is presented in the table below:

**Table 17: Summary of assets as submitted by AAI up to COD**

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (up to November 1, 2020)
Aeronautical Gross block (closing) (A)	300.32	307.88	354.97	381.55	379.18
Non-aeronautical Gross block (B)	7.56	7.56	7.56	7.56	7.56
<b>Total Gross block (C = A + B)</b>	<b>307.88</b>	<b>315.44</b>	<b>362.53</b>	<b>389.11</b>	<b>386.74</b>
<i>Non-Aeronautical ratio</i>	<i>2.46%</i>	<i>2.40%</i>	<i>2.09%</i>	<i>1.94%</i>	<i>1.95%</i>
Aeronautical Accumulated Depreciation (D)	(119.32)	(131.25)	(151.22)	(170.33)	(181.36)
Non-aeronautical Accumulated Depreciation (E)	(0.22)	(1.21)	(2.19)	(3.18)	(3.76)
Aeronautical Net block (RAB) (F = A – D)	181.00	176.63	203.75	211.22	197.82
Non-aeronautical Net block (G = B – E)	7.34	6.35	5.37	4.38	3.80
<b>Total Net block (H = F + G)</b>	<b>188.34</b>	<b>182.98</b>	<b>209.12</b>	<b>215.60</b>	<b>201.62</b>
<i>Non-aeronautical Net block as a % of Total Net block</i>	<i>3.90%</i>	<i>3.47%</i>	<i>2.57%</i>	<i>2.03%</i>	<i>1.88%</i>

5.2.2. Gross block as at November 1, 2020 includes Financing allowance of ₹ 1.64 Crores, which has been excluded from the RAB because AAI has not disclosed any borrowings in its submission. Further, assets related to ANS and Cargo activities of ₹ 0.42 Crores have been excluded from the Study. After considering the exclusions, the revised Aeronautical Gross block as on November 1, 2020, is determined as ₹ 377.12 Crores.

The year-wise summary of the assets up to COD, net-off financing allowance and assets related to ANS and Cargo activities included in Aeronautical assets is presented in the table below:

**Table 18: Summary of assets up to COD, net of financing allowance and assets related to ANS and Cargo activities included in Aeronautical assets**

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (up to November 1, 2020)
Aeronautical Gross block (closing) (A)	300.07	307.48	353.50	379.52	377.12
Non-aeronautical Gross block (B)	7.56	7.56	7.56	7.56	7.56
<b>Total Gross block (C = A + B)</b>	<b>307.63</b>	<b>315.04</b>	<b>361.06</b>	<b>387.08</b>	<b>384.68</b>
<i>Non-Aeronautical ratio</i>	<i>2.46%</i>	<i>2.40%</i>	<i>2.09%</i>	<i>1.95%</i>	<i>1.97%</i>
Aeronautical Accumulated Depreciation (D)	(119.32)	(131.23)	(151.16)	(170.11)	(181.05)
Non-aeronautical Accumulated Depreciation (E)	(0.23)	(1.21)	(2.19)	(3.18)	(3.76)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (up to November 1, 2020)
Aeronautical Net block (RAB) (F = A – D)	180.75	176.25	202.34	209.41	196.07
Non-aeronautical Net block (G = B – E)	7.33	6.35	5.37	4.38	3.80
<b>Total Net block (H = F + G)</b>	<b>188.08</b>	<b>182.60</b>	<b>207.71</b>	<b>213.79</b>	<b>199.87</b>
<i>Non-aeronautical Net block as a % of Total Net block</i>	<i>3.90%</i>	<i>3.48%</i>	<i>2.59%</i>	<i>2.05%</i>	<i>1.90%</i>

### 5.3. Gross block derived for the Airport Operator prior to reclassification

**Table 19: Summary of assets as derived for the Airport Operator as on March 31, 2021**

(₹ in Crores)

Particulars	Assets transferred from AAI on November 2, 2020	Buildings for navigational aids/ radar installations transferred by AAI	Additions	March 31, 2021
Aeronautical Gross block (A)	185.11*	4.30	41.61	231.02
Non-aeronautical Gross block (B)	3.80	-	2.26	6.06
<b>Total Gross block (C = A + B)</b>	<b>188.91</b>	<b>4.30</b>	<b>43.87</b>	<b>237.08</b>
<i>Non-Aeronautical ratio</i>	<i>2.01%</i>			<i>2.56%</i>
Aeronautical Depreciation (D)				(9.44)
Non-aeronautical Depreciation (E)				(0.53)
Aeronautical Net block (RAB) (F = A – D)				217.28
Non-aeronautical Net block (G = B – E)				5.53
<b>Total Net block (H = F + G)</b>				<b>222.81</b>

\* Refer Table 9

- 5.3.1. The net value of assets (prior to reclassification adjustments, but after excluding Financing Allowance and assets pertaining to ANS and Cargo Activities) transferred by AAI to the Airport Operator on COD is ₹ 188.91 Crores, of which ₹ 185.11 Crores pertain to Aeronautical assets and ₹ 3.80 Crores pertain to Non-aeronautical assets (refer Table 9). Further, buildings for navigational aids/ radar installations transferred by AAI amounting to ₹ 4.30 Crores have been transferred by AAI, which would be considered as Aeronautical assets for the Airport Operator (refer Table 14). The values at which the assets were transferred, have been considered as the deemed Gross block value by the Airport Operator.
- 5.3.2. The Airport Operator had made further additions of ₹ 41.61 Crores to Aeronautical assets and ₹ 2.26 Crores to Non-Aeronautical assets during the period November 2, 2020 to March 31, 2021.
- 5.3.3. The Gross block for the Airport Operator as on March 31, 2021 is ₹ 226.72 Crores of Aeronautical assets and ₹ 6.06 Crores of Non-aeronautical assets.
- 5.3.4. It may be noted that the Gross Fixed Assets ratio as per AAI's submission as on COD is 98.03:1.97 (Aeronautical : Non-aeronautical, refer Table 18). However, based on Gross block considered (as discussed in paragraph 5.3.1 above) for the Airport Operator, the Gross Fixed Assets ratio as on COD changes to 97.40:2.60 (refer Table 19).

### 5.4. Gross block as per the Study

- 5.4.1. Based on the revision of asset allocation methodology adopted for assets of Lucknow International Airport (as discussed in Chapter 4), a revision in the Aeronautical Gross block has been proposed. Summary of the reclassification of assets with its impact on the Aeronautical Gross block value has been presented in the table below:

**Table 20: Types of reclassifications and impact as per the Study**

(₹ in Crores)

S. No.	Reclassification	Impact of reclassification of assets on Gross Block of the assets– Increase / (Decrease)					
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (up to November 1, 2020)	From COD up to March 31, 2021
1	Aeronautical to Common	(4.52)	(4.59)	(4.66)	(4.86)	(5.05)	(1.48)
2	Aeronautical to Non-aeronautical	(1.14)	(0.53)	(0.53)	(0.53)	(0.53)	(0.05)
3	Intangible asset excluded	-	-	-	-	-	(39.07)
	<b>Total</b>	<b>(5.66)</b>	<b>(5.12)</b>	<b>(5.19)</b>	<b>(5.39)</b>	<b>(5.58)</b>	<b>(40.60)</b>

5.4.2. The year-wise revised value of assets from FY 2016-17 to FY 2020-21 has been summarised in the tables below:

**Table 21: Revised Gross and Net block of Assets up to COD as per the Study report**

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (up to November 1, 2020)
Aeronautical gross block (A)	294.41	302.36	348.31	374.13	371.54
Non-aeronautical gross block (B)	13.22	12.68	12.75	12.95	13.14
<b>Total gross block (C = A + B)</b>	<b>307.63</b>	<b>315.04</b>	<b>361.06</b>	<b>387.08</b>	<b>384.68</b>
<i>Revised Non-Aeronautical ratio</i>	4.30%	4.02%	3.53%	3.35%	3.42%
<i>Increase in Non-Aeronautical ratio</i>	1.84%	1.62%	1.44%	1.40%	1.45%
Aeronautical Accumulated Depreciation (D)	(116.99)	(128.64)	(148.11)	(166.67)	(177.42)
Non-aeronautical Accumulated Depreciation (E)	(4.34)	(5.81)	(7.26)	(8.67)	(9.51)
Aeronautical Net block (RAB) (F = A – D)	177.42	173.72	200.20	207.46	194.12
Non-aeronautical Net block (G = B – E)	8.88	6.87	5.49	4.28	3.63
<b>Total Net block (H = F + G)</b>	<b>186.30</b>	<b>180.59</b>	<b>205.69</b>	<b>211.74</b>	<b>197.75</b>
<i>Non-aeronautical Net block as a % of Total Net block</i>	<b>4.77%</b>	<b>3.80%</b>	<b>2.67%</b>	<b>2.02%</b>	<b>1.84%</b>

**Table 22: Revised Gross and Net block of Assets as on March 31, 2021 as per the Study report**

(₹ in Crores)

Particulars	Assets transferred from AAI on November 2, 2020 (including value of Buildings for navigational aids/radar installations)	Additions	Reclassification adjustments	March 31, 2021
Aeronautical gross block (A)	189.41	41.61	(40.60)	190.42
Non-aeronautical gross block (B)	3.80	2.26	(2.55)	3.51
<b>Total gross block (C = A + B)</b>	<b>193.21</b>	<b>43.87</b>	<b>(43.15)</b>	<b>193.93</b>
<i>Non-Aeronautical ratio</i>				<b>1.81%</b>
Aeronautical Depreciation (D)				(7.16)
Non-aeronautical Depreciation (E)				(0.56)
Aeronautical Net block (RAB) (F = A – D)				183.26
Non-aeronautical Net block (G = B – E)				2.95
<b>Total Net block (H = F + G)</b>				<b>186.21</b>

- 5.4.3. Post reclassification of assets and other adjustments to Common assets, the revised Aeronautical and Non-aeronautical values as on March 31, 2021 are ₹ 190.42 Crores and ₹ 3.51 Crores respectively. The revised Gross Fixed Assets ratio is 98.19:1.81.  
The Aeronautical portion of the Gross Fixed Assets ratio as on March 31, 2021 is higher (98.19%) as compared to AAI (96.58%) on account of the following:
- (i) The Non-aeronautical assets (Net block) of AAI as on COD was only 1.84% (₹ 3.63 Crores) of the total assets as shown in Table 21. Such Net Block value is considered to be the deemed Gross Block for the Airport Operator.
  - (ii) Further, the Airport Operator has not developed any Non-aeronautical asset/ facility during the period from COD to March 31, 2021.
- 5.4.4. The Gross Fixed Assets ratios determined as per the Study are proposed to be used for segregating certain categories of Common Operation and Maintenance expenses incurred by the CCSIA, Lucknow for the period from FY 2016-17 to FY 2020-21. The same has been explained in the *Study on Efficient Operation and Maintenance Expenses for Chaudhary Charan Singh International Airport, Lucknow*.
- 5.5. Summary**
- 5.5.1. As per the submission of AAI, the total Aeronautical Gross block as on November 1, 2020 was ₹ 377.12 Crores (excluding Financing Allowance, ANS and Cargo assets) and the Non-aeronautical Gross block was ₹ 7.56 Crores, with the Gross Fixed Assets ratio of 98.03%:1.97% (refer Table 18).
- 5.5.2. Based on the reclassification of the assets (as detailed in Chapter 4), the Gross block as on November 1, 2020 has been segregated between Aeronautical and Non-aeronautical Gross block as under (refer Table 21):
- i. Proposed adjusted Aeronautical Gross block as on November 1, 2020 is ₹ 371.54 Crores
  - ii. Proposed adjusted Non-aeronautical Gross block as on November 1, 2020 is ₹ 13.16 Crores
  - iii. Total reduction in the Aeronautical Gross block as on November 1, 2020 as per the study is ₹ 5.58 Crores
- 5.5.3. As per the Study, the revised Gross Fixed Assets ratio after making the adjustments proposed above is 96.58:3.42 as on November 1, 2020 (refer Table 21).
- 5.5.4. The total Gross Block as determined by the Study as on November 1, 2020 is ₹ 384.70 Crores (₹ 371.54 Crores of Aeronautical assets and ₹ 13.16 Crores of Non-aeronautical assets). The total Net Block as determined by the Study as on November 1, 2020 is ₹ 197.75 Crores (₹ 194.12 Crores of Aeronautical assets and ₹ 3.63 Crores of Non-aeronautical assets).
- 5.5.5. The total value of assets transferred by AAI to the Airport Operator (prior to reclassification adjustments, but after excluding the financing allowance and assets pertaining to ANS and Cargo activities and including value of Buildings for navigational aids/ radar installations) as on November 2, 2020 is ₹ 193.21 Crores. The Airport Operator has made further Aeronautical and Non-aeronautical asset additions of ₹ 43.87 Crores (including Intangible asset) from COD up to March 31, 2021.
- 5.5.6. Based on AAI's submission as on COD and assets included by the Airport Operator after COD, the Gross Aeronautical assets and Gross Non-aeronautical assets as on March 31, 2021 has been determined as ₹ 231.02 Crores and ₹ 6.06 Crores, respectively. Accordingly, the Gross Fixed

Assets ratio as on March 31, 2021, prior to reclassification and adjustments as per the Study is 97.44:2.56 (refer Table 19).

- 5.5.7. Based on the reclassification of the assets (as detailed in Chapter 4), the Gross Block has been segregated into Aeronautical and Non-aeronautical gross block as under (refer Table 22):
- i. Proposed adjusted Aeronautical Gross block as on March 31, 2021 is ₹ 190.42 Crores
  - ii. Proposed adjusted Non-aeronautical Gross block as on March 31, 2021 is ₹ 3.51 Crores
  - iii. Total Aeronautical Gross block reclassified or excluded as per the study is ₹ 40.60 Crores
- 5.5.8. As per the study, the revised Gross Fixed Assets ratio after making the adjustments proposed above is 98.19:1.81 as on March 31, 2021 (refer Table 22).
- 5.5.9. The total Gross Block as determined by the Study as on March 31, 2021 is ₹ 193.93 Crores (₹190.42 Crores of Aeronautical assets and ₹ 3.51 Crores of Non-aeronautical assets). The total Net Block as determined by the Study as on March 31, 2021 is ₹ 186.21 Crores (₹ 183.26 Crores of Aeronautical assets and ₹ 2.95 Crores of Non-aeronautical assets).
- 5.5.10. The above Gross Fixed Assets ratio is proposed to be used for segregating certain categories of common Operation and Maintenance (O&M) expenses incurred by the Lucknow International Airport for the period from FY 2016-17 to FY 2020-21. The same has been explained in the *Study on Efficient Operation and Maintenance Expenses for Chaudhary Charan Singh International Airport, Lucknow*.

## 6. SEGREGATION OF TERMINAL BUILDING AREA INTO AERONAUTICAL AND NON- AERONAUTICAL

### 6.1. Terminal Building ratio submitted by AAI

6.1.1. It was observed that AAI, in its submission of True up for the period up to November 1, 2020, has considered the Terminal Building ratio of 94.41:5.59 (Aeronautical: Non-Aeronautical area) for apportionment of common assets within the Terminal Building. This ratio has been derived on the following basis:

**Table 23: Terminal Building Ratio adopted by AAI**

(Area in Sq.m.)

Particulars	Location	31-Mar-17	31-Mar-18	31-Mar-19	31-Mar-20	1-Nov-20
Total Non-aeronautical area	T1	549.45	547.05	544.75	506.80	508.61
Total Terminal Building Area	T1	20,850	20,850	22,125	22,125	22,125
<b>% of Non-aeronautical area to total Terminal Building area</b>	T1	2.64%	2.62%	2.46%	2.29%	2.30%
<b>% of Aeronautical area to total Terminal Building area</b>	T1	97.36%	97.38%	97.54%	97.71%	97.70%
Total Non-aeronautical area	T2	1,116.04	1,108.72	1,633.95	1,523.00	1,571.29
Total Terminal Building Area	T2	8,965	8,965	11,568.35	11,568.35	11,568.35
<b>% of Non-aeronautical area to total Terminal Building area</b>	T2	12.45%	12.37%	14.12%	13.17%	13.58%
<b>% of Aeronautical area to total Terminal Building area</b>	T2	87.55%	87.63%	85.88%	86.83%	86.42%
Total Non-aeronautical area	T1 + T2	1,665.49	1,655.77	2,178.70	2,029.80	2,079.90
Total Terminal Building Area	T1 + T2	29,815	29,815	33,693.35	29,815	29,815
<b>% of Non-aeronautical area to total Terminal Building area</b>	T1 + T2	5.59%	5.55%	6.47%	6.02%	6.17%
<b>% of Aeronautical area to total Terminal Building area</b>	T1 + T2	<b>94.41%</b>	<b>94.45%</b>	<b>93.53%</b>	<b>93.98%</b>	<b>93.83%</b>

6.1.2. It was noted that AAI has computed the Terminal Building ratio based on actual utilisation of space for Non-aeronautical activities and has not included any vacant area.

### 6.2. Terminal Building ratio submitted by Airport Operator

6.2.1. Lucknow International Airport Limited has submitted the following Terminal Building ratio:

**Table 24: Terminal Building Ratio submitted by Lucknow International Airport Limited as on March 31, 2021**

Particulars	Location	Area (Sq.m.)
Total Terminal Building Area	T1	8,965
Total Non-aeronautical area	T1	117.68
Total Aeronautical area	T1	8,847.32
% of Non-aeronautical area to Terminal Building	T1	1%
Total Terminal Building Area	T2	20,850
Total Non-aeronautical area	T2	1,414.29
Total Aeronautical area	T2	19,435.72
% of Non-aeronautical area to Terminal Building	T2	7%
Total Terminal Building Area	T1 + T2	29,815
Total Non-aeronautical area	T1 + T2	1,531.97
Total Aeronautical area	T1 + T2	28,283.03
% of Non-aeronautical area to Terminal Building	T1 + T2	5.14%



### **6.3. Terminal Building ratio proposed as per the Study**

- 6.3.1. It is noted that the report of Inter-Ministerial Group (IMG) on norms and standards for determining the capacity of airport terminals released in September 2008 and revised in January 2009 has recommended the Non-aeronautical area within the terminal building for airports having passenger traffic less than 10 MPPA to be in the range of 8% to 12% of the total terminal area and for airports having passenger traffic above 10 MPPA to be up to 20% of total terminal area. For Lucknow International Airport, having passenger traffic of less than 10 MPPA, the Non-aeronautical area in the range of 8% to 12% of the total terminal building area may be considered, as recommended by the IMG norms.
- 6.3.2. After studying the above facts and considering the size and scale of operations, it is proposed that the Terminal Building ratio of 92.5:7.5 (Aeronautical : Non-aeronautical) be used for the purposes of the Study, which is in line with the Tariff Order for the Second Control Period. However, it is suggested that a more appropriate Terminal Building ratio of 90:10 (Aeronautical : Non-aeronautical) should be used for the tariff determination for the Third Control Period, which is in line with the recommendation of the IMG norms and in line with the ratio considered by AERA for other airports such as Amritsar and Trichy. Also, it was noted that the CCSIA is constructing a new terminal building of 1,45,000 Sq.m., compared to the existing terminal building area of 29,815 Sq.m. (Terminal 1 and 2). Further, the proposed capacity for the new terminal building is 13 MPAA while the existing terminal buildings are proposed to be used for other aeronautical purposes. Hence, the Airport has to consider expanding the ratio of the Non-aeronautical area from existing 5.14% (as determined by the Airport Operator) to a minimum of 12.00% in the future. It is also suggested that the Lucknow International Airport should thoroughly review the Non-aeronautical revenue generated and make endeavour to increase the same for the benefit of the Airport users by cross-subsidising the Aeronautical O&M expenses.

### **6.4. Adjustments due to revised Terminal Building ratio proposed as per the Study**

- 6.4.1. The Terminal Building ratio as on March 31, 2021 has been considered as 92.5:7.5 as against 94.41:5.59 adopted by AAI and 94.86:5.14 adopted by the Airport Operator.
- 6.4.2. The impact of the revision in the Terminal Building ratio on assets, which have been reclassified has been considered along with such reclassification adjustments. There are no other assets which have been allocated using the Terminal Building ratio and hence, there are no additional adjustments proposed in this Chapter.

### **6.5. Summary**

- 6.5.1. The Terminal Building ratio as submitted by AAI and the Airport Operator was 94.41:5.59 and 94.86:5.14 respectively.
- 6.5.2. The Non-aeronautical area in the Terminal Building is considered as 7.5% as against 5.59% and 5.14% proposed by AAI and the Airport Operator respectively. The Terminal Building ratio considered for the purpose of the Study is 92.5:7.5 (Aeronautical : Non-aeronautical)
- 6.5.3. The revision in the Terminal Building ratio has not resulted in any additional adjustments since the impact of such change in the Terminal Building ratio has been considered along with the reclassification adjustments.

## 7. OVERALL SUMMARY OF THE STUDY

- 7.1. The objective of the Study is to determine a basis for appropriate segregation of assets between Aeronautical, Non-aeronautical and Common assets as per the provisions of the AERA Act and the Concession Agreement entered into between AAI and the Airport Operator. The Common assets have been further segregated between Aeronautical and Non-aeronautical assets based on Terminal Building ratio, Employee Head Count ratio or Staff Quarters ratio, as appropriate.
- 7.2. The Estimated Deemed Initial RAB as on March 31, 2018 as per the Concession Agreement between AAI and the Airport Operator was ₹ 143 Crores.
- 7.3. Based on AAI's True up submission, the RAB as on November 1, 2020 was ₹ 197.82 Crores and the RAB transferred to the Airport Operator as per the JARS was ₹ 186.37 Crores (after excluding ₹ 11.45 Crores of assets retained by AAI). The net RAB transferred to the Airport Operator as on COD (November 2, 2020), after including the value of ₹ 0.01 Crore on an asset, the value of which was incorrectly considered as Nil, and excluding ₹ 1.41 Crores of Financing allowance, ₹ 0.35 Crores of assets related to ANS and Cargo activities and ₹ 10.96 Crores (net of impact of Financing Allowance and assets related to ANS and Cargo activities) of assets not transferred by AAI to the Airport Operator is ₹ 185.11 Crores (refer Table 9).
- 7.4. The Terminal Building ratio as per the Study has been revised from 94.04:5.96 (Aeronautical : Non-aeronautical) as submitted by AAI to 92.5:7.5 as per the Tariff Order for the Second Control Period. However, it is noted that AAI had considered the Terminal Building ratio of 94.41:5.59 for the purposes of allocation of certain Common assets.
- 7.5. The Airport Operator included ₹ 39.07 Crores as part of RAB towards Intangible asset, which is comprised of salary cost and professional fees incurred prior to COD towards planning and execution of the capital projects, as well as for taking over management and operations of CCSIA. Since the terms of the Concession Agreement do not specifically provide for these costs to be included in the RAB, it was determined that the capitalisation of Intangible asset and its allocation is not a subject matter to be considered as part of the Study report. Accordingly, Intangible asset has been excluded from the Adjusted RAB proposed by the Study report.
- 7.6. The revised RAB (Net block of assets) as on November 1, 2020 and March 31, 2021, after the above adjustments and reclassifications are summarised in the table below:

**Table 25: Summary of adjustments to RAB as on November 1, 2020 and March 31, 2021**

Particulars	Amount
<b>RAB as on November 1, 2020 submitted by AAI (refer Table 6)</b>	<b>197.82</b>
Add: Asset incorrectly considered as Nil	0.01
Less: Financing allowance	(1.41)
Less: Assets related to ANS and Cargo activities	(0.35)
<b>Adjustments and Reclassification proposed by the Study report</b>	
Less: Reclassification of assets	(1.95)
<b>Adjusted RAB as on November 1, 2020 for AAI</b>	<b>194.12</b>
Less: Assets retained by AAI (refer Table 14)	(10.54)
Add: Buildings for navigational aids/ radar installations reclassified	4.30
<b>Adjusted RAB as on November 2, 2020 transferred by AAI to the Airport Operator</b>	<b>187.88</b>
Add: Other additions by Airport Operator in RAB from COD up to March 31, 2021	41.61
<b>Adjustments and Reclassification proposed by the Study report</b>	
Less: Reclassification of assets and exclusion of Intangible asset (net of depreciation)	(39.07)
Less: Depreciation for the period from COD up to March 31, 2021	(7.16)
<b>Revised adjusted RAB as on March 31, 2021 for CCSIA, Lucknow</b>	<b>183.26</b>

7.7. The revised Gross Block of assets and the RAB as on November 1, 2020 and March 31, 2021, after the above adjustments and reclassifications are summarised in the table below:

**Table 26: Summary of adjustments to Gross Block of assets and RAB as on November 1, 2020 and March 31, 2021**

(₹ in Crores)

Particulars	Aeronautical			Non-aeronautical			Total		
	GB	AD	NB	GB	AD	NB	GB	AD	NB
Asset value as on November 1, 2020 as per AAI's submission	379.18	(181.36)	197.82	7.56	(3.76)	3.80	386.74	(185.12)	201.62
Fixed Assets ratio as per AAI's submission	98.05%		98.12%	1.95%		1.88%			
Add: Asset incorrectly considered as Nil	-	-	0.01	-	-	-	-	-	0.01
Less: Financing allowance	(1.64)	0.23	(1.41)	-	-	-	(1.64)	0.23	(1.41)
Less: Assets related to ANS and Cargo activities	(0.42)	0.07	(0.35)	-	-	-	(0.42)	0.07	(0.35)
<b>Value of assets excluding Financing allowance and assets relating to ANS and Cargo activities</b>	<b>377.12</b>	<b>(181.05)</b>	<b>196.07</b>	<b>7.56</b>	<b>(3.76)</b>	<b>3.80</b>	<b>384.68</b>	<b>(184.81)</b>	<b>199.87</b>
<b>Adjustments and Reclassification proposed by the Study report</b>									
Less: Reclassification of assets	(5.58)	3.63	(1.95)	5.58	(5.75)	(0.17)	-	(2.12)	(2.12)
<b>Adjusted value of assets as on November 1, 2020 for AAI</b>	<b>371.54</b>	<b>(177.42)</b>	<b>194.12</b>	<b>13.14</b>	<b>(9.51)</b>	<b>3.63</b>	<b>384.68</b>	<b>(186.93)</b>	<b>197.75</b>
Fixed Assets ratio as per Study	96.58%		98.16%	3.42%		1.84%			
Less: Assets retained by AAI			(10.54)			(0.26)			(10.80)
Add: Buildings for navigational aids/ radar installations reclassified			4.30			-			4.30
Assets transferred by AAI, assumed to be the Gross block of the Airport Operator as on November 2, 2020 (COD)	<b>187.88</b>	-	<b>187.88</b>	<b>3.37</b>	-	<b>3.37</b>	<b>190.25</b>	-	<b>190.25</b>
Add: Other Additions by the Airport Operator from COD up to March 31, 2021	41.61	-	41.61	2.26	-	2.26	43.87	-	43.87
Less: Reclassification of assets and exclusion of Intangible asset	(39.07)	-	(39.07)	(2.12)	-	(2.12)	(41.19)	-	(41.19)
Less: Depreciation for the period from COD to March 31, 2021 as per the Study	-	(7.16)	(7.16)	-	(0.56)	(0.56)	-	(7.72)	(7.72)
<b>Revised adjusted value of assets as on March 31, 2021 for Lucknow International Airport</b>	<b>190.42</b>	<b>(7.16)</b>	<b>183.26</b>	<b>3.51</b>	<b>(0.56)</b>	<b>2.95</b>	<b>193.93</b>	<b>(7.72)</b>	<b>186.21</b>
Fixed Assets ratio as per Study as on March 31, 2021	<b>98.19%</b>			<b>1.81%</b>					

GB – Gross Block; AD – Accumulated Depreciation; NB – Net Block

7.8. The Gross block of Aeronautical and Non-aeronautical assets as per AAI's submission, as on November 1, 2020 was ₹ 379.18 Crores and ₹ 7.56 Crores, respectively.

7.9. The revised Aeronautical and Non-aeronautical Gross block as on November 1, 2020 for AAI, after the proposed adjustments and reclassifications as per the Study, are ₹ 371.54 Crores and 13.14 Crores, respectively.

7.10. The Net block of the Aeronautical and Non-aeronautical assets transferred by AAI to the Airport Operator as on November 2, 2020, along with the buildings for navigational aids/ radar installations reclassified of ₹ 187.88 Crores and ₹ 3.37 Crores, respectively were considered to be the Gross block as on COD for the Airport Operator as per the Study.

- 7.11. The Airport Operator has not provided any working for Net Block computation based on AAI's submission. Therefore, the net block as considered for AAI has been adopted for the Airport Operator.
- 7.12. The Gross Aeronautical assets and Non-aeronautical assets as on March 31, 2021 has been determined as ₹ 190.42 Crores and 3.51 Crores, respectively.
- 7.13. Accordingly, the revised Gross Fixed Assets ratio determined as per the Study as on November 1, 2020 for AAI is 96.58:3.42 (Aeronautical : Non-aeronautical) and as on March 31, 2021 for the Airport Operator is 98.19:1.81.

**8. GLOSSARY**

Abbreviation	Full Form
AAI	Airports Authority of India
AC	Air Conditioning
AERA	Airports Economic Regulatory Authority of India
ARR	Aggregate Revenue Requirement
ATC	Air Traffic Control
ATM	Air Traffic Movement
AUCC	Airport User Consultative Committee
Airport Operator/ LIAL	Lucknow International Airport Limited
BRS	Baggage Reconciliation System
CCTV	Closed Circuit Television
CCSIA	Chaudhary Charan Singh International Airport
CISF	Central Industrial Security Force
COD	Commercial Operation Date
CUPPS	Common User Passenger Processing System
CUSS	Common User Self Service
E-POS	Electronic Point of Sale
FA	Financing Allowance
FAR	Fixed Asset Register
FY	Financial Year
HVAC	Heating, Ventilation and Air Conditioning
IMG	Inter-Ministerial Group
IT	Information Technology
JARS	Joint Asset Reconciliation Statement
MD	Managing Director
MPPA	Million Passengers per Annum
MYTP	Multi-Year Tariff Proposal
OPEX	Operational Expenditure
RAB	Regulatory Asset Base
RFP	Request for Proposal
Sq.m.	Square Metres
VDGS	Visual Docking Guidance System

**ANALYSIS OF INTANGIBLE ASSET CAPITALISED BY AIRPORT OPERATOR  
(referred in paragraph 3.5.3. of the Study Report)**

**1. Airport Operator's submission**

- i. Adani Enterprises Limited, (AEL, being ultimate holding company of LIAL) itself or through its subsidiary Adani Airport Holdings Limited (holding company of LIAL, and together with AEL, referred to as 'Associated entities'), has incurred certain expenses prior to COD. It was informed to the Consultant that such expenses have been apportioned amongst various Adani Group-owned airports, and have been capitalised as Intangible asset, as they have contributed to activities related to the planning and proposed takeover of management and control of the Lucknow airport. Such expenses include consultancy charges and salary cost allocation from Adani Group entities related to master planning, manpower hiring, financial advisory, legal and transition services, security, techno-commercial, marketing, general administration and corporate functions as well as bid advisory services. The table below provides a break-up of the composition of Intangible asset.

**Table 1: Composition of Intangible asset submitted by LIAL**

*(₹ in Crores)*

Particulars	Amount spent	Allocation ratio	Amount capitalised by LIAL on COD
Cost incurred up to Letter of Allotment (LOA) by Associated entities	10.35	Equally among six airports	1.73
Cost incurred from LOA date (July 15, 2019) up to COD by Associated entities	63.96	Ratio of assets taken over for Mangalore, Ahmedabad and Lucknow Airports	35.09
Cost incurred by the Airport Operator up to COD	4.36	100.00%	4.36
<b>Total (A)</b>	<b>78.67</b>		<b>41.18</b>
Aeronautical portion (B)			94.86%
Intangible asset capitalised as Aeronautical (A*B)			39.07

The break-up of the above costs incurred by Associated entities has been shown in the Table below:

**Table 2: Costs incurred by Associated Entities of LIAL**

*(₹ in Crores)*

Nature of cost	Amount incurred up to LOA	Amount incurred from LOA date up to COD	Total
Salary cost	1.27	41.96	43.22
Travelling expenses	0.07	1.19	1.26
Contractual manpower cost	-	0.12	0.12
Professional fees	9.00	19.58	28.58
Administrative cost	0.01	1.12	1.13
<b>Total</b>	<b>10.35</b>	<b>63.96</b>	<b>74.31</b>

**Note:** Differences in the Total are on account of rounding off

## **Study on allocation of assets between Aeronautical and Non-aeronautical assets for CCSIA**

- ii. The Airport Operator has submitted the above Intangible asset pertaining to expenses incurred from the bid preparation stage up to the date of COD, and has included the same as part of the RAB of March 31, 2021.

### **2. Analysis of Airport Operator's submission**

- i. With respect of Intangible asset capitalised by Airport Operator, the following methodology is proposed in this Study report:
- ii. It was noted that the terms of Clause 5.1.1. of the Concession Agreement, wherein it is stated "*Subject to and on the terms and conditions of this Agreement, the Concessionaire shall, at its own cost and expense, procure finance for and undertake the operations, management and development of the Airport, in accordance with the provisions of the Applicable Permits, Applicable Laws, this Agreement and observe, fulfil, comply with and perform all its obligations set out in this Agreement or arising hereunder.*", do not specifically provide for Intangible asset, or expenditure which constitutes salary and consulting costs incurred prior to COD, to be included in the RAB.

Therefore, it is determined from the Concession Agreement that the capitalisation of Intangible asset and its allocation may not be a subject matter to be considered as part of this Study report. Accordingly, the Intangible asset have been excluded from the Adjusted RAB computed by this Study as of March 31, 2021

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-A Boundary

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Boundary- Freehold	70001198	0	70001198.0	Aero	M/S RAKESH TRADERSC/O NEW COMPOUND WALL FOR COMMUN	100%	-	-	Common	81.58%	-	-
Boundary- Freehold	70001201	0	70001201.0	Aero	SDL. QTRS,DOC30.4.05CONSTRUCTION OF SECURITY WALL	100%	-	-	Common	81.58%	-	-
Boundary- Freehold	70001436	0	70001436.0	Aero	CONST. OF BOUNDARY WALL IN AAI COLONY FORECLOSED	100%	33,33,833	33,33,833	Common	81.58%	27,19,741	6,14,092
Boundary- Freehold	70001432	0	70001432.0	Aero	CONST. OF BOUNDARY WALL IN AAI COLONY	100%	6,40,088	6,40,088	Common	81.58%	5,22,184	1,17,904
<b>Total</b>								<b>39,73,921</b>			<b>32,41,925</b>	<b>7,31,996</b>

Refer paragraph 4.5.2.2 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets



Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-B Terminal Building

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Building Freehold	50007230	0	50007230.0	Aero	BUILDING- TERMINAL & OTHERSBUILDING-TERMINAL & OT	100%	-	-	Common	92.50%	-	-
Building Freehold	50007231	0	50007231.0	Aero	BUILDING- TERMINAL & OTHERSBUILDING-TERMINAL & OT	100%	-	-	Common	92.50%	-	-
Building Freehold	50007232	0	50007232.0	Aero	BUILDING- TERMINAL & OTHERSBUILDING-TERMINAL & OT	100%	-	-	Common	92.50%	-	-
Building Freehold	50007233	0	50007233.0	Aero	BUILDING- TERMINAL & OTHERSBUILDING-TERMINAL & OT	100%	-	-	Common	92.50%	-	-
Building Freehold	50007234	0	50007234.0	Aero	BUILDING- TERMINAL & OTHERSBUILDING-TERMINAL & OT	100%	-	-	Common	92.50%	-	-
Building Freehold	50008210	0	50008210.0	Aero	CONST. OF TOILETCONST. OF TOILET	100%	-	-	Common	92.50%	-	-
Building Freehold	50007262	0	50007262.0	Aero	FALSE CEILING IN TERMINAL BUILDINGFALSE CEILING IN	100%	-	-	Common	92.50%	-	-
Building Freehold	50007283	0	50007283.0	Aero	FIXING OF FLOORINGFIXING OF FLOORING	100%	-	-	Common	92.50%	-	-
Building Freehold	50007284	0	50007284.0	Aero	CONST. WORK IN T/BCONST. WORK IN T/B	100%	-	-	Common	92.50%	-	-
Building Freehold	50007285	0	50007285.0	Aero	FLOOR EXTN. IN T/BFLOOR EXTN. IN T/B	100%	-	-	Common	92.50%	-	-
Building Freehold	50007357	0	50007357.0	Aero	CAPITALISATION OF T.B LUCKNOWCAPITALISATION OF T.B	100%	-	-	Common	92.50%	-	-
Building Freehold	50007397	0	50007397.0	Aero	M/S P DS CONSTRUCTIONMOVABLE PARTITION	100%	-	-	Common	92.50%	-	-
Building Freehold	50007464	0	50007464.0	Aero	M/S SHARP CONSTRUCTION COCONST. OF TOILET COMPLEX	100%	45,819	45,819	Common	92.50%	42,383	3,436
Building Freehold	50007506	0	50007506.0	Aero	M/S MEHTA & SONSALLUMIUM PARTITION IN BRIEFINGROOM	100%	-	-	Common	92.50%	-	-
Building Freehold	50007507	0	50007507.0	Aero	M/S BAIJNATH & BROTHERSCONST. OF ADDITIONAL ROOM I	100%	-	-	Common	92.50%	-	-
Building Freehold	50007723	0	50007723.0	Common	WATER DECORFOUAIN TAIN IN NTBCCT	93%	54,239	50,171	Common	92.50%	50,171	-
Building Freehold	50008032	0	50008032.0	Common	NITB (CONST. BY IPL BRAHMPUTRA INFRASTRUCTURE LTD.	93%	74,65,93,548	69,05,99,032	Common	92.50%	69,05,99,032	-
Building Freehold	50009661	0	50009661.0	Common	Misc. Civil & Electrical Works: Electrical Works.	93%	1,18,261	1,09,391	Common	92.50%	1,09,391	-
Building Freehold	50010091	0	50010091.0	Common	GARBAGE BINS	93%	11,64,378	10,77,049	Common	92.50%	10,77,049	-
Building Freehold	50008064	0	50008064.0	Aero	RAM SURAT ART CREATION PVT. LTDINSTALLATION STATUE	100%	90,35,538	90,35,538	Common	92.50%	83,57,873	6,77,665
Building Freehold	50008066	0	50008066.0	Aero	S. GHOSH AND ASSOCCAPITALIZATION OF NITB( COMPLETE	100%	30,78,939	30,78,939	Common	92.50%	28,48,019	2,30,920
Building Freehold	50010064	0	50010064.0	Common	MISC INTERIOR WOR	94%	23,59,989	22,28,065	Common	92.50%	21,82,990	45,076
Building Freehold	50010354	0	50010354.0	Aero	RENOVATION & MODIFICATION OF T1 FACE LIFT	100%	39,43,399	39,43,399	Common	92.50%	36,47,644	2,95,755
Building Freehold	50010470	0	50010470.0	Aero	TOILETS IN SHA & VISTOR LOUNGE AT T-1	100%	-	-	Common	92.50%	-	-
Building Freehold	50010471	0	50010471.0	Aero	CANOPY IN FRONT T1 CIVIL WORKS	100%	99,25,940	99,25,940	Common	92.50%	91,81,495	7,44,446
Building Freehold	50011312	0	50011312.0	Aero	TENSILE FABRIC CANOPY IN FRONT T2	100%	2,31,49,797	2,31,49,797	Common	92.50%	2,14,13,562	17,36,235
<b>Total</b>								<b>74,32,43,141</b>			<b>73,95,09,608</b>	<b>37,33,533</b>

Refer paragraph 4.5.2.3 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-C Integrated office complex

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Building Freehold	50010445	0	50010445.0	Aero	INTEGRATED OFFICE COMPLEX - INFORMATION SIGNAGE	100%	2,63,395	2,63,395	Common	96.28%	2,53,597	9,798
Building Freehold	50010463	0	50010463.0	Aero	INTEGRATED OFFICE COMPLEX	100%	8,89,78,998	8,89,78,998	Common	96.28%	8,56,68,979	33,10,019
<b>Total</b>								<b>8,92,42,393</b>			<b>8,59,22,576</b>	<b>33,19,817</b>

Refer paragraph 4.5.2.4 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-D Staff Quarters

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Building Freehold	50008253	0	50008253.0	Common	M/S RAKESH TRADERSCONST. OF CAR GARRAGE	39%	19,051	7,348	Common	81.58%	15,541	-8,193
Building Freehold	50008266	0	50008266.0	Common	M/S SH. A.K.TRIPATHICONST. OF SCOOTER GARAGE	39%	4,88,016	1,88,235	Common	81.58%	3,98,124	-2,09,889
Building Freehold	50008267	0	50008267.0	Common	M/S A.K.TRIPATHICONST. OF RESIDENTIAL QTRS	39%	3,77,121	1,45,461	Common	81.58%	3,07,655	-1,62,194
Building Freehold	50008470	0	50008470.0	Common	M/S RAKESH TRADERSC/O NEW COMMUNITY HALL	48%	7,94,001	3,82,822	Common	81.58%	6,47,746	-2,64,924
Building Freehold	50008316	0	50008316.0	Common	SCOOTER GARAGEM/S RAKESH TRADERS	39%	3,26,870	1,26,079	Common	81.58%	2,66,661	-1,40,582
Building Freehold	50008524	0	50008524.0	Aero	SHIVAM ENTERPRISES -C/O SEPTIC TANK FOR CISFBEING	100%	7,92,829	7,92,829	Common	81.58%	6,46,790	1,46,039
Building Freehold	50010375	0	50010375.0	Aero	FOOTPATH AROUND AAI COLONY	100%	13,37,616	13,37,616	Common	81.58%	10,91,227	2,46,389
<b>Total</b>								<b>29,80,390</b>			<b>33,73,745</b>	<b>-3,93,355</b>

Refer paragraph 4.5.2.5 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-E Plumbing and Electrical works for Airport

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Building Freehold	50007235	0	50007235.0	Aero	CONST. OF OVERHEAD TANK OF 5000 GALLONS	100%	-	-	Common	92.50%	-	-
Building Freehold	50008203	0	50008203.0	Aero	WATER SUPPLY IN RESIDENTIAL BUILDING	100%	-	-	Common	92.50%	-	-
Building Freehold	50007263	0	50007263.0	Aero	STORAGE TANK AT TERM BUILD. STORAGE TANK AT TERM BU	100%	-	-	Common	92.50%	-	-
Building Freehold	50007533	0	50007533.0	Aero	M/S SHARAF ALI CONSTRUCTION OF CCR & DG SET ROOM	100%	6,17,159	6,17,159	Common	92.50%	5,70,872	46,287
Building Freehold	50007716	0	50007716.0	Aero	U.P.JAL NIGAM CONSTRUCTION OF TUBE WELL IN	100%	2,63,956	2,63,956	Common	92.50%	2,44,159	19,797
Building Freehold	50007158	0	50007158.0	Aero	BEING CAPITALISATION MADE FOR RAIN WATER HARVESTING	100%	1,28,52,053	1,28,52,053	Common	92.50%	1,18,88,149	9,63,904
Building Freehold	50007783	0	50007783.0	Aero	TUB WELL IN TERMINAL BUILDING CISF BARRACK, TERMINA	100%	2,05,860	2,05,860	Common	92.50%	1,90,421	15,440
Building Freehold	50008342	0	50008342.0	Aero	TUB WELL IN RESI. COLONY CISF BARRACK, TERMINAL BUIL	100%	4,45,301	4,45,301	Common	92.50%	4,11,903	33,398
Building Freehold	50010347	0	50010347.0	Aero	DRAINAGE & RAIN WATER HARVESTING SYSTEM	100%	10,17,555	10,17,555	Common	92.50%	9,41,239	76,317
<b>Total</b>								<b>1,54,01,885</b>			<b>1,42,46,744</b>	<b>11,55,141</b>

Refer paragraph 4.5.2.6 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-F Furniture

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Furniture & Fixtures	110007853	0	110007853.0	Aero	REVOLVING CHAIRREVOLVING CHAIR	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007854	0	110007854.0	Aero	REVOLVING AND TILLTING CHAIRSREVOLVING AND TILLTIN	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007855	0	110007855.0	Aero	CHAIR AND TABLESCHAIR AND TABLES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007856	0	110007856.0	Aero	STEEL CHAIR AND TABLESSTEEL CHAIR AND TABLES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007873	0	110007873.0	Aero	STEEL FURNITURESTEEL FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007874	0	110007874.0	Aero	TABLES AND CHARISTABLES AND CHARIS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009297	0	110009297.0	Aero	REVOLVING CHAIRS TABLESREVOLVING CHAIRS TABLES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009298	0	110009298.0	Aero	WHEEL CHAIRSWHEEL CHAIRS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009299	0	110009299.0	Aero	FURNITUREFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009300	0	110009300.0	Aero	FALSE CEILINGFALSE CEILING	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009301	0	110009301.0	Aero	FURNITUREFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007905	0	110007905.0	Aero	DEPTT. ADV. JVDEPTT. ADV. JV	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009338	0	110009338.0	Aero	FURNITUREFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009339	0	110009339.0	Aero	FURNITUREFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009340	0	110009340.0	Aero	FURNITUREFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009341	0	110009341.0	Aero	TABLES AND CHAIRSTABLES AND CHAIRS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007913	0	110007913.0	Aero	PURCHASE OF FURNITUREPURCHASE OF FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009378	0	110009378.0	Aero	SUPPLY OF FURNITURESUPPLY OF FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007934	0	110007934.0	Aero	FURNITURE FOR NEW TERM BUILDFURNITURE FOR NEW TERM	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009385	0	110009385.0	Aero	CAPITALISATION OF T.BUILDINGCAPITALISATION OF T.BU	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110007984	0	110007984.0	Aero	M/S KEDRIYA BHANDARFURNITURES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007985	0	110007985.0	Aero	M/S KEDRIYA BHANDARFURNITURES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007986	0	110007986.0	Aero	M/S MEHTA & SONSFURNITURE CONFERENCE HALL	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007987	0	110007987.0	Aero	M/S M S ASSOCIATESSIDE RACKS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007988	0	110007988.0	Aero	M/S OFFBEET MARKETINGFURNITURES FOR LKO	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007989	0	110007989.0	Aero	M/S OFFBEET MARKETINGCHAIRS FOR OFFICE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110007990	0	110007990.0	Aero	M/S OFFBEET MARKETINGCHAIRS FOR OFFICE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009406	0	110009406.0	Aero	M/S KENDRIYA BHANDARFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009407	0	110009407.0	Aero	M/S SAJAVAT FURNISHINGCARPET	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009408	0	110009408.0	Aero	M/S CARPET DISRIBUTORCARPET	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009409	0	110009409.0	Aero	M/S MANOJ JAINBEDS & MATTRESS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009410	0	110009410.0	Aero	M/S KUMAR & COSECURITY HALL CHAIRS	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009411	0	110009411.0	Aero	M/S GRAPHICS SYSTEMLOCKERS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009412	0	110009412.0	Aero	M/S MEHTA & SONSPARTITION IN TB	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009413	0	110009413.0	Aero	M/S OFFBEET MARKETINGCHAIRS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009414	0	110009414.0	Aero	M/S MANOJ JAINWORKSHOP TABLES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008036	0	110008036.0	Aero	M/S V.D.ASSOCIATESSTEEL BOXES	100%	-	-	Common	96.28%	-	-

Annexure II-F Furniture

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Furniture & Fixtures	110008060	0	110008060.0	Aero	M/S OFF BEET MARKETINGOFFICE FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008035	0	110008035.0	Aero	M/S V.D.ASSOCIATESSTEEL BOXES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008047	0	110008047.0	Aero	M/S OFF BEET MARKETINGOFFICE FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008080	0	110008080.0	Aero	M/S IMAM ALI AND SONSPURCHASE OF ALMIRAH	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008083	0	110008083.0	Aero	M/S MEGAHERTZ TECHONOLOGICOMPUTER PRINTER , TABLE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008087	0	110008087.0	Aero	M/S KASHMIR EMPORIUMWOODEN CABINETS AND CARPETS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009447	0	110009447.0	Aero	M/S S.R.TRADERSCOMPUTER FURNITURES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008114	0	110008114.0	Aero	M/S PRATAP GENERAL & GIFT STOPLASTIC CHARTS -20 NO	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008124	0	110008124.0	Aero	SR TRADERS, FURNITURE FOR COMP UTERSR TRADERS, FUR	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008125	0	110008125.0	Aero	M/S GRAPHIC SYSTEM P LTD.PURCHASE OF FURNITURES	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009458	0	110009458.0	Aero	M/S GRAPHIC SYSTEM (P) LTDFURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008181	0	110008181.0	Aero	M/S A.K.G. ENTERPRISESNEWS PAPER STANDS	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110008193	0	110008193.0	Aero	M/S S.R. TRADERSSUPPLY OF SOFA SET	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009460	0	110009460.0	Aero	M/S SACHDEVA SURGICAL CO. LTDPURCHASE OF HOSPITAL	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008197	0	110008197.0	Aero	M/S MORDERN SYSTEMSFURNITURE/FIXTURE PURCHASED7 EX	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008198	0	110008198.0	Aero	M/S S.R.TRADERSFURNITURE & FIXTURE FOR PROJECT OFF	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008199	0	110008199.0	Common	M/S GRAHPIC SYSTEMSPURCHASE OF PHOTOCOPIER	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008200	0	110008200.0	Common	M/S MODERN SYSTEMSPURCHASE OF PHOTOCOPIER	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008201	0	110008201.0	Common	M/S S.R. TRADERSPURCHASE OF PHOTOCOPIER	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008202	0	110008202.0	Aero	M/S GRAPHIC SYSTEMPURCHASE OF COMPUTER TABLE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008203	0	110008203.0	Aero	M/S GRAPHIC SYSTEMPURCHASE OFCOMPUTER TABLE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008204	0	110008204.0	Aero	M/S GRAPHIC SYSTEMPURCHASE OFCOMPUTER TABLE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008221	0	110008221.0	Aero	M/S S.R.TRADERSPURCHASE OF 1 COMPUTERS CHAIRS & 2	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008225	0	110008225.0	Aero	M/S FAIRDEAL AGENCIESPURCHASE OF 3 NOS CTV AND 1 N	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008231	0	110008231.0	Aero	M/S BANARASI DAS KAPOOR CHANDCARPETING AND FOAM WO	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008232	0	110008232.0	Aero	M/S GRAPHICS SYSTEMS PVT. LTDPURCHASE OF STEEL RAC	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008235	0	110008235.0	Aero	M/S MANGAL TRADERSPURCH.OF 15 STEEL ALMIRAHA, 6 ST	100%	-	-	Common	96.28%	-	-

Annexure II-F Furniture

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Furniture & Fixtures	110008267	0	110008267.0	Aero	M/S MODERN SYSTEMSPURCHASE OF OFFICE FURNITURES(4+	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009494	0	110009494.0	Aero	M/S ASIAN SURGICAL CORPORATIONSUPPLY OF MEDICAL CY	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009495	0	110009495.0	Aero	M/S CONSTRUCTION SKILL CO.SUPPLY OF CUSHION SOFA 3	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008306	0	110008306.0	Aero	M/S S.R.TRADERSPROCUREMENT OF FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009527	0	110009527.0	Aero	M/S AGGRAWAL CYCLE TRADERSSUPPLY OF DOUBLE SWING W	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008309	0	110008309.0	Aero	M/S MODERN SYSTEMSUPPLY OF COMPUTER FURNITURE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009537	0	110009537.0	Aero	M/S PRATAP GENERAL & GIFT STOREPROCUREMENT OF OFFI	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009572	0	110009572.0	Aero	PURCHASE OF 20 TABLE DURING HAJ FLIGHTPURCHASE OF	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110008405	0	110008405.0	Aero	M/S RAINBOWCONFERENCE ROOM IN OTB	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009585	0	110009585.0	Aero	FURITURE FOR REST ROOMINTERIOR TODAY	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110008412	0	110008412.0	Aero	PURCHASE OF RACK SMRIT ELECTRO MACHENICALPURCHASE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008448	0	110008448.0	Aero	M/S GULATI ELECTRONICSSUPPLY OF T.V.REFRIGARATOR.	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009608	0	110009608.0	Aero	BEING ATC TABLE FABRICATED BYM/S AN AM ENGINEER FO	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009609	0	110009609.0	Aero	M/S INITIATIVE DATA (P) LTD SM/S INITIATIVE DATA (	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008508	0	110008508.0	Aero	M/S RAINBOWBEING FURNITURE AND VENETION BLIND FOR	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008509	0	110008509.0	Aero	M/S AN AM ENGINEERSBEING FURNITURE AND VENETION BL	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009637	0	110009637.0	Aero	RECOH INDIA LTD1st R/A & FINALSUPPLY OF PHOTO COPI	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008546	0	110008546.0	Aero	M/S SHARMA ELECTRONICSSUPPLY OF 8 DIGICOMP (TATA S	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008561	0	110008561.0	Aero	NITIN TRADERSTELEPHONE /CORDLESS BILL NO. 260 DT.	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009662	0	110009662.0	Aero	INTERIORS TODAY (FURNITURE)CAPITILISED ON 31.03.20	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009663	0	110009663.0	Aero	INTERIOUS TODAY( FURNITURE SUPPLY FOR NIPTB)BEING	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110008580	0	110008580.0	Aero	TIWARI ENTERPRISESSUPPLY OF PLASTIC CHAIR BILL NO.	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008594	0	110008594.0	Aero	GRAPHIC SYSTEMS PVT.LTD.SUPPLY OF OFFICE TABLE 4,X	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008570	0	110008570.0	Aero	GRAPHIC SYSTEMS PVT.LTD.WORKERS INDUSTRIAL LOCKERS	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009674	0	110009674.0	Aero	METAL BEAUTYSTEEL COTS 236 NOS. TO CISF UNIT BILL	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009678	0	110009678.0	Aero	OVUVER ADVERTISEMENT AGENCY VR. NO. 116 DT. 2ADVER	100%	-	-	Common	96.28%	-	-

Annexure II-F Furniture

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Furniture & Fixtures	110008638	0	110008638.0	Aero	AN OFFICE & INDUSTRIAL SOLUTIONSGODREJ CHEST SINGL	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008684	0	110008684.0	Aero	SHIVAM ENTERPRISESINSTALLETION OF GODRAJ CHEST BIL	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110009744	0	110009744.0	Aero	ZOEFTIGS BRADYSTHREE SEATER TERMINAL CHAIRS	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009765	0	110009765.0	Aero	POSHDECORCHIECK IN COUNTER FOR NITB	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009756	0	110009756.0	Aero	RAINBOWFURNITURE & OTHER ITEM FOR CHILDREN ROOM AT	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110009770	0	110009770.0	Aero	GILCO EXPORTS LTD7TH R/A BILL CHAIRS FOR TERMINAL	100%	-	-	Common	92.50%	-	-
Furniture & Fixtures	110010570	0	110010570.0	Aero	S/O AIRPORT TERM CHAIR AT LUCKNOW	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110011163	0	110011163.0	Aero	REGENCY CHAIR HIGH BACK	100%	1,71,883	1,71,883	Common	96.28%	1,65,489	6,394
Furniture & Fixtures	110011164	0	110011164.0	Aero	FOUR DOOR BOOK CASE	100%	76,398	76,398	Common	96.28%	73,556	2,842
Furniture & Fixtures	110011165	0	110011165.0	Aero	REGENCY VISITOR CHAIR	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110011166	0	110011166.0	Aero	REVOLVING CHAIR	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110011162	0	110011162.0	Aero	ALMIRAH GODREJ STOREWELL	100%	38,347	38,347	Common	96.28%	36,920	1,426
Furniture & Fixtures	110011160	0	110011160.0	Aero	TABLE WITH ERU	100%	23,077	23,077	Common	96.28%	22,219	858
Furniture & Fixtures	110011161	0	110011161.0	Aero	GODREJ INTERIO COMPUTER TABLE	100%	-	-	Common	96.28%	-	-
Furniture & Fixtures	110008701	0	110008701.0	Aero	MAHADEVI FURNISHERSSUPPLY OF GODREJ FURNISHERS BIL	100%	35,253	35,253	Common	96.28%	33,942	1,311
Furniture & Fixtures	110008738	0	110008738.0	Aero	METAL BEAUTYSUPPLY OF SCREEN BILL NO. 17 DT 07.02.	100%	5,890	5,890	Common	96.28%	5,671	219
Furniture & Fixtures	110009758	0	110009758.0	Aero	ZOEFTIG BRADYSSUPPLY OF CHAIRS (DR/CR NOTE FROM RH	100%	5,151	5,151	Common	96.28%	4,959	192
Furniture & Fixtures	110012952	0	110012952.0	Aero	INTEGRATED OFFICE COMPLEX - MISC WORKS - BLINDS	100%	5,08,906	5,08,906	Common	96.28%	4,89,975	18,931
Furniture & Fixtures	110012953	0	110012953.0	Aero	INTGD OFF COMPLEX - SUN CONTROL AND TRANSLUCENT FI	100%	2,90,388	2,90,388	Common	96.28%	2,79,585	10,802
Furniture & Fixtures	110013069	0	110013069.0	Aero	INTGD OFF COMP - FURNITURE	100%	58,44,790	58,44,790	Common	96.28%	56,27,364	2,17,426
Furniture & Fixtures	110015140	0	110015140.0	Aero	FURNITURE FOR MEETING HALL, CIP LOUNGE & CHECK IN	100%	7,78,937	7,78,937	Common	96.28%	7,49,961	28,976
Furniture & Fixtures	110016462	0	110016462.0	Aero	THREE SEATER CHAIRS	100%	14,45,827	14,45,827	Common	92.50%	13,37,390	1,08,437
Furniture & Fixtures	110015132	0	110015132.0	Aero	DECORATIVE FURNITURE FOR TERMINAL T-2	100%	2,46,849	2,46,849	Common	92.50%	2,28,336	18,514
Furniture & Fixtures	110016463	0	110016463.0	Aero	THREE SEATER CHAIRS	100%	12,89,627	12,89,627	Common	92.50%	11,92,905	96,722
Furniture & Fixtures	110017252	0	110017252.0	Aero	Stainless Steel Chair in city side area	100%	7,98,402	7,98,402	Common	96.28%	7,68,702	29,701
<b>Total</b>								<b>1,15,59,725</b>			<b>1,10,16,972</b>	<b>5,42,753</b>

Refer paragraph 4.5.2.7 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets



Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-G Terminal building equipment

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90024001	0	90024001.0	Aero	CAPITALISATION OF LUCKNOW T/BCAPITALISATION OF LUC	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024242	0	90024242.0	Aero	M/S VENUS ELECTRICALS REFCONT TOILET-PROV ELCT WRK	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024260	0	90024260.0	Aero	M/S LOTUS INTERNATIONALSITC AIR-CUTAINS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90021952	0	90021952.0	Aero	TRANSFER OF ASSET BY SOUTHERN REGIONMELTRON TAPE R	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024862	0	90024862.0	Aero	GENCY SIGNAGES-NTB,DOC28.3.06M/S ESS EM ESS ENTERP	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025923	0	90025923.0	Aero	VIJAYSWARAM ELECTRICAL WORKSCAPITALISATION OF FFM	100%	2,35,234	2,35,234	Common	92.50%	2,17,591	17,643
Plant & Equipment-Fr	90026144	0	90026144.0	Aero	LOTUS INTERNATIONALAIR CURTAIN FOR NITB	100%	27,997	27,997	Common	92.50%	25,898	2,100
Plant & Equipment-Fr	90023036	0	90023036.0	Aero	MANMOHAN SINGH & SONFABRICATORS & SUPPLY OF FOLDIN	100%	22,456	22,456	Common	92.50%	20,772	1,684
Plant & Equipment-Fr	90033571	0	90033571.0	Aero	RENOVATION & MODIFICATION OF T1 ELECT WORKS	100%	3,28,666	3,28,666	Common	92.50%	3,04,016	24,650
Plant & Equipment-Fr	90034612	0	90034612.0	Aero	CANOPY IN FRONT T1 ELECTRICAL WORKS	100%	20,23,797	20,23,797	Common	92.50%	18,72,012	1,51,785
Plant & Equipment-Fr	90037672	0	90037672.0	Aero	HYDRALIC LADDER TYPE CRAWLER LIFT	100%	30,99,917	30,99,917	Common	92.50%	28,67,423	2,32,494
Plant & Equipment-Fr	90037758	0	90037758.0	Aero	stainless steel dustbin	100%	3,85,284	3,85,284	Common	92.50%	3,56,388	28,896
Plant & Equipment-Fr	90046324	0	90046324.0	Aero	BIOMETRIC ACCESS CONTROL SYSTEMS	100%	2,13,26,047	2,13,26,047	Common	92.50%	1,97,26,593	15,99,454
<b>Total</b>								<b>2,74,49,399</b>			<b>2,53,90,694</b>	<b>20,58,705</b>

Refer paragraph 4.5.2.8 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-H Equipment for utilities

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90023216	0	90023216.0	Aero	10 KVA TRANSFORMER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023217	0	90023217.0	Aero	CURRENT TRANSFORMER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023218	0	90023218.0	Aero	EARTH LEAKAGE RELAY PANEL	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023219	0	90023219.0	Aero	30 KVA SET I/C AMF PANEL	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023220	0	90023220.0	Aero	DG SET	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023256	0	90023256.0	Aero	166.25 KVA DG SET WITH AMF PANEL	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023258	0	90023258.0	Aero	WATER COOLERS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023326	0	90023326.0	Aero	BATTERIES	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023327	0	90023327.0	Aero	REWRING OF POWER SUPPLY	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023328	0	90023328.0	Aero	STRENGTHING OF POWER SUPPLY	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023329	0	90023329.0	Aero	POWER CABLING	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023330	0	90023330.0	Aero	UG CABLING	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023331	0	90023331.0	Aero	MT SHED CABLING	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023332	0	90023332.0	Aero	POWER CABLING TERM. BUILD.	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023333	0	90023333.0	Aero	REPLACEMENT OF POWER CABLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023335	0	90023335.0	Aero	SWITCH PANEL & AMF	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023336	0	90023336.0	Aero	BATTERIES	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023337	0	90023337.0	Aero	REPLACEMENT OF POWER CABLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023339	0	90023339.0	Aero	WATER COOLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023343	0	90023343.0	Aero	MT WORK SHOP ELECTRIFICATION	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023345	0	90023345.0	Aero	BATTERY CHARGER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023347	0	90023347.0	Aero	SINGLE PHASE STABILISER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023666	0	90023666.0	Aero	BATTERIES FOR T/B GENERATOR	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023688	0	90023688.0	Aero	M/S ASSOCIATED ENGG.A/C	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023689	0	90023689.0	Aero	ISOLATING TRANSFORMERS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023690	0	90023690.0	Aero	CABLING WORK	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023691	0	90023691.0	Aero	SUBMERSIBLE PUMP	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023692	0	90023692.0	Aero	AVASI HOUSING TRANSFORMER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023700	0	90023700.0	Aero	TRANSFORMERS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023791	0	90023791.0	Aero	M/S PARAS ELECTRICALS LTD.SUPPLY OF ISOLATING TRAN	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023798	0	90023798.0	Aero	M/S VIJAY SHARWAN ELECTRIC WORKS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023813	0	90023813.0	Aero	M/S VIJAY SHARWAN ELECTRIC WORKS	100%	-	-	Common	92.50%	-	-

Annexure II-H Equipment for utilities

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90023830	0	90023830.0	Aero	SUPPLY OF6/16 SQ MM AVIATION CABLESUPPLY OF6/16 SQ	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023832	0	90023832.0	Aero	M/S DEEPAK METAL WORKSSUPPLY OF IC BOXES FOR ISOLA	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023833	0	90023833.0	Aero	PAID TO UPSEB FOR POWER SUPPLYPAID TO UPSEB FOR PO	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90020880	0	90020880.0	Aero	DG SETDG SET	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90022808	0	90022808.0	Aero	M/S LASER GRAPHIXUPS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024094	0	90024094.0	Aero	M/S SIEL AIRCON LTD.120 LTR. WATER COOLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024122	0	90024122.0	Aero	DR/CR NOTE FROM RC&DU,FEBSUPPL OF POWER UNITS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024123	0	90024123.0	Aero	M/S SIDDARTHA CONST CO.STAND BY DG SET AND TRANSFO	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024125	0	90024125.0	Aero	M/S ASSOCIATE NG.POWER CABLE SUPPLY	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024182	0	90024182.0	Aero	M/S JAWAHAR INDUSTRIESWATER COOLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024198	0	90024198.0	Aero	M/S STATE POWER ELECTRICITY BOARDFUND DEPOSITED FO	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90021334	0	90021334.0	Aero	M/S SINGH CORPORATIONSUPPLY OF POWER WARE UPS 500V	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024305	0	90024305.0	Aero	M/S ASSOC. ENGG.C/O SUMMERSIBLE PUMP	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024306	0	90024306.0	Aero	M/S UNIVERSAL TRADERS/O POWER SUPPLY	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024307	0	90024307.0	Aero	M/S SHIVALICSITC-CHANGEVER SYSTEM	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024348	0	90024348.0	Aero	M/S MANISH ELECTRONICSPURCHASE OF SUBMERSIBAL PUMP	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024425	0	90024425.0	Aero	M/S ANOOP REFRIDRATIONSUPPLY OF WATER COOLERS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024426	0	90024426.0	Aero	M/S EUREKA FORBES LTD.SUPPLY OF ACQUAGUARD	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024427	0	90024427.0	Aero	M/S MANISH ELECTRICALSSUPPLY OF ENERGY METRES	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024576	0	90024576.0	Aero	M/S ABHA ELECTRICALSPAYMENT FOR PROVISION OF POWER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90021786	0	90021786.0	Aero	M/S ESS EM ESS ENTERPRISESPROUREMENT OF 5KVA/2KVA	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024613	0	90024613.0	Aero	M/S ESS EM ESS ENTERPRISESCAPITALISATION OF 3HP PU	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024736	0	90024736.0	Aero	M/S SHIVALIC ENGNEE.SUPPLY OF ELEC. INSTALLATIONS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024942	0	90024942.0	Aero	SARVAMANGALA INDUSTRIESSUPPLY OF PROTBALE GENERATO	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90022052	0	90022052.0	Aero	DUMMY LOAD 2.00 GHZ500 WATT	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90022053	0	90022053.0	Aero	ARTH GROUPPAY.FOR SUPPLY OF DUMMY LOAD- 500 WATT D	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025097	0	90025097.0	Aero	SURI WEATHER MAKERS LUCKNOWHOT &COLD DISPENSAR	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025210	0	90025210.0	Aero	M/S K.B.CONTRACTORD.G.SUBSTATION	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025214	0	90025214.0	Aero	M/S WATER DECORPUMP FOR FOUAINTAIN IN NTBCC(T	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025344	0	90025344.0	Aero	M/S SHIVALIC ENGINEERINGPROVISION OF APFC PANEL IN	100%	-	-	Common	92.50%	-	-

Annexure II-H Equipment for utilities

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90025363	0	90025363.0	Aero	M/S UNIVERSAL TRADING CORPORATIONPURCHASE OF SUBME	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90022309	0	90022309.0	Common	PERPETUAL POWER SERVICES (P0 LTDSUPPLY OF ONLINE U	97%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023013	0	90023013.0	Aero	GUPTA RADIOSDIGITAL EARTH RAGISTENCE MITER BILL NO	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025993	0	90025993.0	Aero	SHIVALEC ENGINEERINGIST & FINAL BILL MISCELLANEOUS	100%	9,163	9,163	Common	92.50%	8,475	687
Plant & Equipment-Fr	90026145	0	90026145.0	Aero	VOLTAS LTDSTORAGE AND WATER COOLERS INSTALLED IN N	100%	50,861	50,861	Common	92.50%	47,047	3,815
Plant & Equipment-Fr	90026133	0	90026133.0	Aero	KMG ATOZ SYSTEMS PVT. LTD. ( SUB STATION)SUB STATI	100%	1,20,39,340	1,20,39,340	Common	92.50%	1,11,36,390	9,02,951
Plant & Equipment-Fr	90026134	0	90026134.0	Aero	KMG ATOZ SYSTEMS PVT. LTD. ( D.G. SETS)SUB STATION	100%	56,16,502	56,16,502	Common	92.50%	51,95,264	4,21,238
Plant & Equipment-Fr	90026136	0	90026136.0	Aero	KMG ATOZ SYSTEMS PVT. LTD. (POWER FACTOR UNIT)SUB	100%	4,12,131	4,12,131	Common	92.50%	3,81,221	30,910
Plant & Equipment-Fr	90026137	0	90026137.0	Aero	KMG ATOZ SYSTEMS PVT. LTD.( TRANSFORMER)SUB STATIO	100%	16,29,897	16,29,897	Common	92.50%	15,07,655	1,22,242
Plant & Equipment-Fr	90026094	0	90026094.0	Aero	M/S VOLTAS LTD.SUPPLY OF STORAGE WATER COOLER FOR	100%	28,257	28,257	Common	92.50%	26,138	2,119
Plant & Equipment-Fr	90033509	0	90033509.0	Aero	500 Kw roof top grid connect solar photo ce	100%	1,34,79,441	1,34,79,441	Common	92.50%	1,24,68,483	10,10,958
Plant & Equipment-Fr	90033565	0	90033565.0	Aero	Centralization of Power supply from New power Hous	100%	5,19,578	5,19,578	Common	92.50%	4,80,609	38,968
Plant & Equipment-Fr	90033705	0	90033705.0	Aero	Conv of Overhead Line into undergrOUND	100%	2,30,575	2,30,575	Common	92.50%	2,13,282	17,293
Plant & Equipment-Fr	90022737	0	90022737.0	Aero	PURCHASE OF UPS AT RHQ ( RECTIFICATION OF JV NO 49	100%	1,41,001	1,41,001	Common	92.50%	1,30,426	10,575
Plant & Equipment-Fr	90026135	0	90026135.0	Aero	KMG ATOZ SYSTEMS PVT. LTD. ( BATTERY AND BATTERY C	100%	2,19,951	2,19,951	Common	92.50%	2,03,454	16,496
Plant & Equipment-Fr	90026138	0	90026138.0	Aero	EUREKA FORBESWATER PURIFIRE INSTALLED IN NITB	100%	44,520	44,520	Common	92.50%	41,181	3,339
Plant & Equipment-Fr	90026164	0	90026164.0	Aero	UNILINE ENERGY SYSTEMS PVT. LTD.3KVA ONLINE UPS SY	100%	46,678	46,678	Common	92.50%	43,177	3,501
Plant & Equipment-Fr	90034437	0	90034437.0	Aero	INTGD OFF COMP - WATER COOLER	100%	2,46,712	2,46,712	Common	92.50%	2,28,209	18,503
Plant & Equipment-Fr	90034426	0	90034426.0	Aero	INTGD OFF COMP - PROVISION OF POWER SUPPLY	100%	56,90,164	56,90,164	Common	92.50%	52,63,401	4,26,762
Plant & Equipment-Fr	90034147	0	90034147.0	Aero	WATER PURIFIER	100%	32,425	32,425	Common	92.50%	29,993	2,432
Plant & Equipment-Fr	90034185	0	90034185.0	Aero	LVP SIGNAGES & ACOUSTIC ENCLOSURE OF 320 KV DG SET	100%	6,47,627	6,47,627	Common	92.50%	5,99,055	48,572
Plant & Equipment-Fr	90036988	0	90036988.0	Aero	150 LTR. STAINLESS STEEL BODY WATER COOLER	100%	3,53,396	3,53,396	Common	92.50%	3,26,891	26,505
Plant & Equipment-Fr	90037625	0	90037625.0	Aero	WATER COOLER	100%	67,495	67,495	Common	92.50%	62,433	5,062
Plant & Equipment-Fr	90037626	0	90037626.0	Aero	WATER PURIFIER	100%	15,100	15,100	Common	92.50%	13,968	1,133
Plant & Equipment-Fr	90039494	0	90039494.0	Aero	WATER FILTER	100%	68,333	68,333	Common	92.50%	63,208	5,125
Plant & Equipment-Fr	90046016	0	90046016.0	Aero	RO BASED WATER PURIFIER 50 LTRS	100%	98,030	98,030	Common	92.50%	90,678	7,352
<b>Total</b>								<b>4,16,87,177</b>			<b>3,85,60,639</b>	<b>31,26,538</b>

Refer paragraph 4.5.2.9 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-I CCTV

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90023185	0	90023185.0	Aero	CCTVASSETS CAPITALISED -DOC 29/5/2012	100%	13,55,204	13,55,204	Common	92.50%	12,53,564	1,01,640
Plant & Equipment-Fr	90031858	0	90031858.0	Aero	S/I PF ONLINE UPS FOR SCCTV SYSTEM- 10 KVA-TOTAL	100%	-0	-0	Common	92.50%	-0	-0
Plant & Equipment-Fr	90033613	0	90033613.0	Aero	CCTV STORAGE	100%	31,77,731	31,77,731	Common	92.50%	29,39,401	2,38,330
Plant & Equipment-Fr	90044519	0	90044519.0	Aero	SCCTV SYSTEM	100%	31,69,437	31,69,437	Common	92.50%	29,31,729	2,37,708
Plant & Equipment-Fr	90046021	0	90046021.0	Aero	CCTV SYSTEM FOR BREATHING ANALYSER AT FOUR LOCATIO	100%	94,177	94,177	Common	92.50%	87,114	7,063
<b>Total</b>								<b>77,96,550</b>			<b>72,11,808</b>	<b>5,84,741</b>

Refer paragraph 4.5.2.10 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-J Air Conditioning

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90023257	0	90023257.0	Aero	WINDOW TYPE A/C 1.5 TONWINDOW TYPE A/C 1.5 TON	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023259	0	90023259.0	Aero	7.5 TON A/C PLANT7.5 TON A/C PLANT	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023325	0	90023325.0	Aero	A.C UNITA.C UNIT	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023340	0	90023340.0	Aero	AC UNITAC UNIT	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023341	0	90023341.0	Aero	AC UNITAC UNIT	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023342	0	90023342.0	Aero	AC UNITAC UNIT	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023348	0	90023348.0	Aero	AIRCONDITIONERSAIRCONDITIONERS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023447	0	90023447.0	Aero	VOLTAGE STABILISERVOLTAGE STABILISER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023665	0	90023665.0	Aero	AIRCONDITIONERAIRCONDITIONER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023693	0	90023693.0	Aero	VOLTAGE STABILISERVOLTAGE STABILISER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023699	0	90023699.0	Aero	COMPRESSORCOMPRESSOR	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024051	0	90024051.0	Aero	M/S AERCOMFORTA/C T.B PHASE II	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024428	0	90024428.0	Aero	M/S VIDEOCON INTERNATIONAL LTD.SUPPLY OF 1.5 TON W	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024450	0	90024450.0	Aero	M/S VIDEOCON INTERNATIONAL LTD.SUPPLY OF WINDOW TYP	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024499	0	90024499.0	Aero	M/S SAI COOLING POINTSITC OF 1.5 TON SPLIT TYPE AC	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90021804	0	90021804.0	Aero	M/S JYOTITECH ENGG & MKTG.HIGH PRESSURE AIR COMPRE	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024864	0	90024864.0	Aero	ELEC. WORKS.DOC15.3.06M/S ANOOP REFRIGERATION SUPP	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024962	0	90024962.0	Aero	PURCHASE OF SPILIT ACFROM CLIMATE MAKERS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024963	0	90024963.0	Aero	A.C.IN NEW CONFERENCE HALLANOOP REFRIGRATION	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025213	0	90025213.0	Aero	BEING UNIT IN NTBCCT PROVI.BYM/S LG ELECTRONICS (P	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90026048	0	90026048.0	Aero	HEMKOOL ENGINEERS ( IST R/A )DUCTABLE AIR CONDITIO	100%	3,40,243	3,40,243	Common	92.50%	3,14,725	25,518
Plant & Equipment-Fr	90026049	0	90026049.0	Aero	ANOOP REFRIGRATIONIMPROVEMENT OF AC IN NTB AUTOMAT	100%	1,76,450	1,76,450	Common	92.50%	1,63,216	13,234
Plant & Equipment-Fr	90026141	0	90026141.0	Aero	IPL BRAHMPUTRA INFRASTRUCTURE LTD. (HVAC SYSTEM)CA	100%	3,35,86,562	3,35,86,562	Common	92.50%	3,10,67,570	25,18,992
Plant & Equipment-Fr	90030044	0	90030044.0	Aero	AIRCONDITIONERS AT T2	100%	2,92,518	2,92,518	Common	92.50%	2,70,579	21,939
Plant & Equipment-Fr	90033706	0	90033706.0	Aero	REPL OF OLD AC, WTR COLER AND PURIFIER AT VAR LOCA	100%	6,52,959	6,52,959	Common	92.50%	6,03,987	48,972
Plant & Equipment-Fr	90034214	0	90034214.0	Aero	AUGMENTATION OF AC AT T-1 & T-2	100%	30,38,093	30,38,093	Common	92.50%	28,10,236	2,27,857
Plant & Equipment-Fr	90034605	0	90034605.0	Aero	REPL OLD DUCTABLE AC SYSTEM BY ENERGY EFF VRV	100%	7,72,553	7,72,553	Common	92.50%	7,14,611	57,941
Plant & Equipment-Fr	90037772	0	90037772.0	Aero	AIR CONDITIONER, WATER PURIFIER & OTHER ELECTRICAL	100%	35,30,746	35,30,746	Common	92.50%	32,65,940	2,64,806
Plant & Equipment-Fr	90036989	0	90036989.0	Aero	2.0 TR WINDOW TYPE AC WITH VOLTAGE STABILIZER	100%	23,951	23,951	Common	92.50%	22,155	1,796
Plant & Equipment-Fr	90039516	0	90039516.0	Aero	BREATHING AIR COMPRESSOR	100%	8,41,829	8,41,829	Common	92.50%	7,78,692	63,137
Plant & Equipment-Fr	90042240	0	90042240.0	Aero	INVERTER TEC. BASED SPLIT AIR CONDITIONERS AND	100%	11,64,382	11,64,382	Common	92.50%	10,77,053	87,329
Plant & Equipment-Fr	90046015	0	90046015.0	Aero	2.0TR CAPACITY, INVERTER TECHNOLOGY SPLIT A.C.	100%	7,45,187	7,45,187	Common	92.50%	6,89,298	55,889
Plant & Equipment-Fr	90047313	0	90047313.0	Aero	ADDITIONAL COOLING TOWER FOR AC SYSTEMS IN T-2	100%	20,78,368	20,78,368	Common	92.50%	19,22,490	1,55,878
<b>Total</b>								<b>4,72,43,841</b>			<b>4,37,00,553</b>	<b>35,43,288</b>

Refer paragraph 4.5.2.11 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-K Other equipment

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90023221	0	90023221.0	Aero	ELECTRICAL ITEM ELECTRICAL ITEM	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023222	0	90023222.0	Aero	ELECTRICAL ITEM ELECTRICAL ITEM	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023338	0	90023338.0	Aero	LIGHT FITTING LIGHT FITTING	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023344	0	90023344.0	Aero	EXHAUST FANS FITTING EXHAUST FANS FITTINGS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023508	0	90023508.0	Aero	LIGHTING CABLES LIGHTING CABLES	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023509	0	90023509.0	Aero	EXHAUST FAN EXHAUST FAN	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023510	0	90023510.0	Aero	EPBAX CABLING WORK EPBAX CABLING WORK	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90023694	0	90023694.0	Aero	LIGHT FITTINGS LIGHT FITTINGS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023695	0	90023695.0	Aero	AVASI LIGHT FITTINGS AVASI LIGHT FITTINGS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023696	0	90023696.0	Aero	FANS FANS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023697	0	90023697.0	Aero	ELECTRICAL INSTN. IN EQUIP. ROOM ELECTRICAL INSTN.	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023698	0	90023698.0	Aero	LIGHT FITTINGS LIGHT FITTINGS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90020594	0	90020594.0	Common	EPBAX SYSTEM EPBAX SYSTEM	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90023769	0	90023769.0	Aero	ELECTR. INSTALLATION ELECTR. INSTALLATION	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90023770	0	90023770.0	Aero	ELECTR. INSTALLATION ELECTR. INSTALLATION	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90020709	0	90020709.0	Common	EPBAX EPBAX	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90022797	0	90022797.0	Aero	M/S HARI RAM KALSITELEPHONE HAND SETS	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90022798	0	90022798.0	Aero	M/S HARI RAM KALSITELEPHONE INSTRUMENTS	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90021178	0	90021178.0	Common	M/S R.D ELECTRONICSSUPPLY OF TATA PLANE TELEPHONE	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90021184	0	90021184.0	Aero	M/S SHIVA ELECTROINCS SUPPLY OF TELEPHONE SETS.	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90024197	0	90024197.0	Aero	M/S MISHRA CONSTRUCTIONS INSTALLATION OF EXHAUST FAN	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024261	0	90024261.0	Aero	M/S MAMTA PRODUCTS SUPPLY DESERT COOLERS-13 NOS.	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024341	0	90024341.0	Aero	M/S VIJAYSHWARAN ELECT.WORKS SUPP. OF 37 HEAT CONV.	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024439	0	90024439.0	Aero	M/S ASHA EQUIPMENTSSITC OF TELESCOPIC LIGHTS	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024452	0	90024452.0	Aero	M/S AGARWAL TRADERS DESERT COOLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024449	0	90024449.0	Aero	M/S ESS EM ENTERPRISES DESERT COOLER	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90024497	0	90024497.0	Aero	M/S REWINDER TECHNO ELECTRICALS SUPPLY OF 180' RED	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90021759	0	90021759.0	Aero	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF WALKIE TALKI	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90024708	0	90024708.0	Aero	M/S RAKESH TRADERS C/O NEW COMMUNITY HALL IN AAI LK	100%	-	-	Common	81.58%	-	-
Plant & Equipment-Fr	90024863	0	90024863.0	Aero	FITTING ,DOC8.2.06M/S REWINDER TECHNO ELECTRICITY	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025027	0	90025027.0	Aero	PROVISION OF HEATERS PROVISION OF HEATERS	100%	-	-	Common	92.50%	-	-

Annexure II-K Other equipment

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90022189	0	90022189.0	Aero	BUSINESS INFOSSUPPLY FOR HP OFFICE JET PRINTER 4	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90025426	0	90025426.0	Aero	CONSERV SYSTEM PVT. LTD(PROVIDING DATA LOGGERPROVI	100%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90025427	0	90025427.0	Aero	UNEX POWER POINTADVANCE LIGHTING SYSTEM	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90025500	0	90025500.0	Aero	ITEM NO. 19 CELLING FAN 26 NOS.CARGO AND VARIOUS O	100%	-	-	Common	92.50%	-	-
Plant & Equipment-Fr	90022380	0	90022380.0	Common	M/S UNIQUE SERVICEEPABX UPGRADATION	97%	-	-	Common	96.28%	-	-
Plant & Equipment-Fr	90023148	0	90023148.0	Aero	NON LINER JUNCTIONSECUTITY EXPENCES CHARGED OFF	100%	18,578	18,578	Common	92.50%	17,184	1,393
Plant & Equipment-Fr	90026105	0	90026105.0	Aero	EUERKA FORBES LTD.1ST AND FINAL BILL PROVISION OF	100%	12,449	12,449	Common	92.50%	11,515	934
Plant & Equipment-Fr	90023102	0	90023102.0	Aero	SANCHAR TELESYSTEM LIMITEDWALKI-TALKI (MODEL NO-	100%	1,68,213.10	1,68,213	Common	96.28%	1,61,956	6,258
Plant & Equipment-Fr	90026076	0	90026076.0	Aero	USHA INTERNATIONAL LTD.1ST& FINAL BILL REPLACEMENT	100%	41,156.90	41,157	Common	92.50%	38,070	3,087
Plant & Equipment-Fr	90026155	0	90026155.0	Aero	M.K.ELECTRICALS1ST AND FINAL BILL REQUIREMENT OF H	100%	11,909.38	11,909	Common	92.50%	11,016	893
Plant & Equipment-Fr	90026237	0	90026237.0	Aero	UNDERGROUND TRANSMISSION SYSTEM AT RESIDENTIAL ARE	100%	8,63,926.20	8,63,926	Common	81.58%	7,04,791	1,59,135
Plant & Equipment-Fr	90030045	0	90030045.0	Common	SMPS BATTERY CHARGER	93%	1,05,698.80	97,771	Common	96.28%	1,01,767	-3,995
Plant & Equipment-Fr	90031777	0	90031777.0	Aero	Prov and imp of lighting and Misc Items	100%	4,75,213.58	4,75,214	Common	92.50%	4,39,573	35,641
Plant & Equipment-Fr	90033575	0	90033575.0	Aero	Residential Colony Street LED LIGHTS	100%	3,50,505.93	3,50,506	Common	81.58%	2,85,943	64,563
Plant & Equipment-Fr	90026158	0	90026158.0	Aero	ANOOP REFRIGERATION1ST & FINAL BILL PROVISION OF 2	100%	94,411.95	94,412	Common	92.50%	87,331	7,081
Plant & Equipment-Fr	90034427	0	90034427.0	Aero	INTGD OFF COMP - LIFT	100%	23,81,437.77	23,81,438	Common	96.28%	22,92,848	88,589
Plant & Equipment-Fr	90034146	0	90034146.0	Aero	DESERT COOLER	100%	79,673.67	79,674	Common	92.50%	73,698	5,976
Plant & Equipment-Fr	90025333	0	90025333.0	Aero	CREATIVE TRADING CORPORATION1st&FINAL BILL FOR WIN	100%	24,105.56	24,106	Common	92.50%	22,298	1,808
Plant & Equipment-Fr	90033576	0	90033576.0	Aero	Internal Electrification Civil Office	100%	2,61,119.72	2,61,120	Common	92.50%	2,41,536	19,584
Plant & Equipment-Fr	90034393	0	90034393.0	Aero	INTGD OFF COMPLEX - 15KW ROOF TOP SOLAR	100%	5,70,314.92	5,70,315	Common	96.28%	5,49,099	21,216
Plant & Equipment-Fr	90035375	0	90035375.0	Aero	CAR WASHING MACHINE	100%	87,263.34	87,263	Common	96.28%	84,017	3,246
Plant & Equipment-Fr	90042081	0	90042081.0	Aero	HEAVEY DUTY AIR CIRCULATOR FAN	100%	2,40,514.04	2,40,514	Common	92.50%	2,22,475	18,039
Plant & Equipment-Fr	90042071	0	90042071.0	Aero	POWER DRIVEN SAW/CUTTER	100%	3,30,606.49	3,30,606	Common	92.50%	3,05,811	24,795
Plant & Equipment-Fr	90042072	0	90042072.0	Aero	HAND HELD GRASS CUTTING MACHINE	100%	1,02,999.08	1,02,999	Common	92.50%	95,274	7,725
Plant & Equipment-Fr	90047281	0	90047281.0	Aero	MPLS LINK HARDWARE	100%	1,06,481	1,06,481	Common	96.28%	1,02,519	3,961
Plant & Equipment-Fr	90046017	0	90046017.0	Aero	STAINLESS STEEL BODY COOLERS OF 40 LTR PHR COOLING	100%	1,27,947.89	1,27,948	Common	92.50%	1,18,352	9,596
<b>Total</b>								<b>64,46,598</b>			<b>59,67,074</b>	<b>4,79,524</b>

Refer paragraph 4.5.2.12 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets



Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-L Commercial assets

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Plant & Equipment-Fr	90026143	0	90026143.0	Aero	LOTUS INTERNATIONALAUTOMATIC CAR PARKING BARRIOR	100%	4,63,372	4,63,372	Common	0%	-	4,63,372
Office Appliances-Fr	150015958	0	150015958.0	Aero	EPOS SOLUTION at Lucknow Airport	100%	-	-	Common	0%	-	-
Computer Software-Fr	180001039	0	180001039.0	Aero	E-POS Solution at Lucknow Airport (Softwarre)	100%	23,772	23,772	Common	0%	-	23,772
<b>Total</b>								<b>4,87,144</b>			<b>-</b>	<b>4,87,144</b>

Refer paragraph 4.5.2.13 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of assets of AAI on November 1, 2020

Annexure II-M Other assets

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Building Freehold	50007254	0	50007254.0	Aero	CONST. OF CYCLE & SCOOTER SHEDCONST. OF CYCLE & SC	100%	-	-	Common	96.28%	-	-
Building Freehold	50008080	0	50008080.0	Aero	SHED AT MT GARAGESHED AT MT GARAGE	100%	-	-	Common	96.28%	-	-
Building Freehold	50008081	0	50008081.0	Aero	SHED FOR CHOWKIDARSHED FOR CHOWKIDAR	100%	-	-	Common	96.28%	-	-
Building Freehold	50008082	0	50008082.0	Aero	SHED FOR AC PLANTSHED FOR AC PLANT	100%	-	-	Common	92.50%	-	-
Building Freehold	50008083	0	50008083.0	Aero	PRIFABRICATED STRUCTUREPRIFABRICATED STRUCTURE	100%	-	-	Common	92.50%	-	-
Building Freehold	50007036	0	50007036.0	Aero	APPROACH ROAD TO TERMINAL BLG	100%	-	-	Common	92.50%	-	-
Building Freehold	50007037	0	50007037.0	Aero	APPROACH ROAD TO AD -200 BLGAPPROACH ROAD TO AD -2	100%	-	-	Common	92.50%	-	-
Building Freehold	50007038	0	50007038.0	Aero	CONST. OF APPROACH ROAD	100%	-	-	Common	92.50%	-	-
Building Freehold	50007226	0	50007226.0	Aero	RAKESH TRADERSRECTIFICATION OF JV NO. 532 (APPROAC	100%	5,00,820	5,00,820	Common	92.50%	4,63,258	37,561
Building Freehold	50007210	0	50007210.0	Aero	BAIJNATH AND BROS.1ST AND FINAL BILL CONST. OF APP	100%	2,06,909	2,06,909	Common	92.50%	1,91,391	15,518
Building Freehold	50008117	0	50008117.0	Aero	M/S BAIJ NATH & BROS.CONST OF CYCLE/SCOOTER SHED	100%	-	-	Common	96.28%	-	-
Building Freehold	50007532	0	50007532.0	Aero	M/S BAIJNATH & BROS.CONSTRUCTION OF PLATFORM FOR N	100%	-	-	Common	92.50%	-	-
Building Freehold	50008345	0	50008345.0	Aero	M/S A.K. TRIPATHI11 TH & FINAL BILL FOR CONSTRUCTI	100%	1,25,109	1,25,109	Common	92.50%	1,15,726	9,383
Building Freehold	50008364	0	50008364.0	Aero	ESCUTATION PAYMENT IN R/O M/S A.K. TRIPATHI FTMB P	100%	6,59,473	6,59,473	Common	92.50%	6,10,012	49,460
Building Freehold	50010160	0	50010160.0	Aero	ENGINEERING OFFICE I/C CAR PARK & OTHER MISC WORKS	100%	18,48,809	18,48,809	Common	96.28%	17,80,034	68,776
Building Freehold	50007518	0	50007518.0	Aero	M/S SHARAF ALI LKONCONST.OF CAR PARKING FOR STAFF V	100%	1,767	1,767	Common	96.28%	1,701	66
Building Freehold	50008493	0	50008493.0	Aero	M/S RAKESH TREDERSREVISED FINAL BILL FOR CONST. OF	100%	3,157	3,157	Common	92.50%	2,920	237
<b>Sub-total</b>								<b>33,46,044</b>			<b>31,65,042</b>	<b>1,81,002</b>

Office Appliances-Fr	150006123	0	150006123.0	Aero	PUSH BUTTONPUSH BUTTON	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006124	0	150006124.0	Aero	TYPE WRITERTYPE WRITER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006156	0	150006156.0	Aero	DEPTT. ADVANCEDEPTT. ADVANCE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006170	0	150006170.0	Aero	M/S MECHMATES MAKGTG. SERVICESPURCHASE OF FURNITURE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150004732	0	150004732.0	Aero	M/S SUPER BAZAARCOMPUTER/PRINTERS/LAN & M	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006238	0	150006238.0	Aero	M/S DATEX ELECTRONICSUPS	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006258	0	150006258.0	Aero	M/S MODI XEROX LTDPPC MACHINE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006282	0	150006282.0	Aero	M/S EURKA FORBES LTDSTIC.WATER PURIFER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150004969	0	150004969.0	Aero	INITIATION DATA SYSTEMPRINTER EPSON DMP & IJ	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150004970	0	150004970.0	Aero	MIGRA ELECTRONIC LTDCOMPUTER MODEL COMPAQ	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150004971	0	150004971.0	Aero	INITIATION DATA SYSTEMSCOMPACT PRINTER IJ 650	100%	-	-	Common	96.28%	-	-

Annexure II-M Other assets

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Office Appliances-Fr	150006324	0	150006324.0	Aero	M/S MANMACHINE(INDIA) PVT SUPPLY OF FLOOR SCRUBBER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006327	0	150006327.0	Aero	M/S ARGUS BUSINESS MACHINES PURCHASE OF FAX MACHINE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006330	0	150006330.0	Aero	M/S LUCKNOW RADIO SUPPLY OF BPL TELPHONES	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006333	0	150006333.0	Aero	M/S MODERN COMMUNICATION MOBILE SET FOR APD	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005017	0	150005017.0	Aero	M/S GCN INFO TECH. PURCHASE OF COMPUTERS	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006408	0	150006408.0	Aero	M/S MODI XEROX CORP. LTD. TRF OF PHOTOCOPIER PROCUR	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005030	0	150005030.0	Aero	M/S MICROMAX INFORMATION LTD. DEVELOP. & SUPPLY OF	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005031	0	150005031.0	Aero	M/S SAGAR LIFE SYSTEM UPGRADING OF COMPUTER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005032	0	150005032.0	Aero	M/S INITIATIVE DATA SYSTEM PURCH. OF COMPUTER_DOC.3	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005033	0	150005033.0	Aero	M/S SOFTWARE ENGG. P LTD. SUPPLY OF STRUD SOFTWARE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005044	0	150005044.0	Aero	M/S UNIQUE SERVICES DOT MATRIX PRINTER LQ1050 132 C	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005062	0	150005062.0	Aero	M/S UNIQUE SERVICES SUPS IKVA (POWER PACK)	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005102	0	150005102.0	Aero	M/S GCN INFOTECH P. LTD. SUPPLY OF COMPUTER COMPAQ MA	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005112	0	150005112.0	Aero	M/S GCN INFOTECH P. LTD. SUPPLY OF COMPUTER COMPAQ MA	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005131	0	150005131.0	Aero	M/S TULIP COMPUTERS SUPPLY OF UPS FOR ACS	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005133	0	150005133.0	Aero	M/S SANSRI INFOTECH PURCHASE OF SAMSUNG CD WRITER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006440	0	150006440.0	Aero	M/S RADIO ELECTRIC HOUSE SUPPLY OF PLAN PHONE AND P	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006443	0	150006443.0	Aero	M/S ARGUS BUSINESS MACHINES (P) LTD. SUPPLY OF PHOT	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005096	0	150005096.0	Aero	M/S IICIT COMPUTERS SUPPLY OF PRINTERS (EPSON 3 & WI	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005130	0	150005130.0	Aero	M/S CEDAR ENGINEERS & SYSTEMS (P) LTD. PURCHASE OF	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006508	0	150006508.0	Aero	M/S DOCKET CARE SYSTEM PURCHASE OF PANASONIC FAX MA	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005191	0	150005191.0	Aero	IICIT SUPPLY OF ONE CD-WRITER FINANCE SECTION	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005301	0	150005301.0	Aero	M/S HCL INFOSYSTEM 24 PORT 10/100 SWITCH & ACCESS. L	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006604	0	150006604.0	Aero	HCL INFINET LTD. SUPPLY OF 2 NOS TOSHIBA DIGITAL	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006675	0	150006675.0	Aero	SUPPLY OF HP3030 P/COPIER TFD. FR. RAU TO LUCKNOW	100%	-	-	Common	96.28%	-	-

Annexure II-M Other assets

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB
Office Appliances-Fr	150006672	0	150006672.0	Aero	M/S GLOBAL COMMUNICATIONPAYMENT OF MOBIL	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005478	0	150005478.0	Aero	IICIT COMPUTERSSUPPLY OF COMPUTER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005481	0	150005481.0	Aero	H.C.L.INFOSYSTEM COMPUTER PURCHASEH.C.L.INFOSYSTEM	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006804	0	150006804.0	Aero	CANON INDIA PVT.LTD.PHOTOPEAR BILL 705001612	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005500	0	150005500.0	Aero	LIABILITY EXPENDITURE 07-08M/S INITIATIVE DATA P.L	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006891	0	150006891.0	Aero	INITIATIVE DATA SYSTEM (P) LTDPURCHASE OF 1 NO. MO	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006941	0	150006941.0	Aero	SHARP BUSINESS SYSTEMS(DOI 12/01/09)DIGITAL PHOTOC	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006974	0	150006974.0	Aero	TREND MARKETINGSUPPLY OF 1 PCS CANON JX201 FAX(B.N	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006958	0	150006958.0	Aero	INITIATIVE DATA SYSTEM (P) LTDSALE OF APD MOBILE (	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005551	0	150005551.0	Aero	CENTURY COMPUTERSSUPPLY OF COMPUTER , PRINTER U PS	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005579	0	150005579.0	Aero	IMPULSE MICRO ELECTRONICS(P) LTD4 PRINTONICS COMPU	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006994	0	150006994.0	Aero	MUKESH MODERN BAZAR (P) LTD.SUPPLY OF MOBILE PHONE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005587	0	150005587.0	Aero	CMS INFO SYSTEM (P) LTDSUPPLY OF COMPUTER PRINTER	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006990	0	150006990.0	Aero	ARGUS BUSINESS MACHINES PVT. LTD.PHOTOCOPY MACHINE	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006993	0	150006993.0	Aero	EUREKA FORBES LTD.SUPPLY OF VACCUM CLEANER BILL NO	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005594	0	150005594.0	Aero	P.C.LINKSSUPPLY OF TFT 17 (1280X1024) MONITOR SAMS	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150007004	0	150007004.0	Aero	YAM TELE XEROX SERVICESLAMINATION MACHINE BILL NO.	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150006995	0	150006995.0	Aero	ARGUS BUSINESS MACHINES PVT. LTD.SHARP MFD MODEL(A	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005638	0	150005638.0	Aero	HCL INFOSYSTEM LTDSUPPLY OF SERVER ON DGS& D BILL	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005653	0	150005653.0	Aero	P.C.LINKSDESQTOP PC BILL NO. 638 DT. 19.03.2012	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150007047	0	150007047.0	Aero	KORES (INDIA) LTD.DIGITAL FRANKING MACHINE BILL NO	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150007026	0	150007026.0	Aero	BPL TELECOM PVT. LTD.EPABX(3RD RA BILL )	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005680	0	150005680.0	Aero	V.P.SERVICESSUPPLY OF STRIP PRINTER ROLL STAND 05	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150007057	0	150007057.0	Aero	ARGUS BUSINESS MACHINES PVT. LTD.PROJECTOR SCREEN	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005665	0	150005665.0	Aero	AGRAY INFOsolutionSSUPPLY OF MONO LASER PRINTER MO	100%	-	-	Common	96.28%	-	-
Office Appliances-Fr	150005701	0	150005701.0	Aero	AGRAY INFOsolutionSSUPPLY OF COMPUTERS & PERIPHERA	100%	-	-	Common	96.28%	-	-

Annexure II-M Other assets

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Net Asset value as on November 1, 2020	RAB as on November 1, 2020	Reclassification	Aero %	Revised RAB as on November 1, 2020	Impact on RAB	
Office Appliances-Fr	150005699	0	150005699.0	Aero	AGRAY INFOSOLUTIONSSUPPLY OF MONO LASER PRINTER ,	100%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150007395	0	150007395.0	Aero	Computer & Printers	100%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150007539	0	150007539.0	Aero	S/O BP PODIUM & BP MORCHAS	100%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150009281	0	150009281.0	Common	PHOTOCOPIER	93%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150009287	0	150009287.0	Aero	42" PANASONIC TELEVISION WITH TATA SKY	100%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150009279	0	150009279.0	Aero	DIGITAL BOARD	100%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150009280	0	150009280.0	Common	PHOTOCOPIER	93%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150009288	0	150009288.0	Aero	LED TV FOR CONFERENCE HALL & FIRE	100%	-	-	Common	96.28%	-	-	
Office Appliances-Fr	150009599	0	150009599.0	Aero	S/O COMRACKS FOR LUCKNOW	100%	6,973	6,973	Common	96.28%	6,714	259	
Office Appliances-Fr	150009640	0	150009640.0	Aero	S/O COMRACKS FOR LUCKNOW	100%	6,973	6,973	Common	96.28%	6,714	259	
Office Appliances-Fr	150009654	0	150009654.0	Aero	S/O MAST & TRAYS FOR LUCKNOW LOT 07	100%	-	-	Common	92.50%	-	-	
Office Appliances-Fr	150007031	0	150007031.0	Aero	YAM TELE XEROX SERVICESLAMINATION MASHINE XL 12&qu	100%	323	323	Common	96.28%	311	12	
Office Appliances-Fr	150007056	0	150007056.0	Aero	MUKESH MODERN BAZAAR (P) LTD.PURCHASE OF SAMSUNG (	100%	1,051	1,051	Common	96.28%	1,012	39	
Office Appliances-Fr	150007060	0	150007060.0	Aero	MUKESH MODERN BAZAAR PVT. LTD.SUPPLY OF NOKIA(309)	100%	436	436	Common	96.28%	419	16	
Office Appliances-Fr	150012149	0	150012149.0	Aero	PPT AMPLIFIER-LUCKNOW (Qty-25)	100%	17,319	17,319	Common	96.28%	16,675	644	
Office Appliances-Fr	150013015	0	150013015.0	Aero	HPlaser Jet printer model no:1005	100%	54	54	Common	96.28%	52	2	
Office Appliances-Fr	150013021	0	150013021.0	Aero	Dell Optiplex 3050 Desktop core i5	100%	164	164	Common	96.28%	158	6	
Office Appliances-Fr	150013024	0	150013024.0	Aero	Dell Desktop-7040	100%	407	407	Common	96.28%	391	15	
Office Appliances-Fr	150013028	0	150013028.0	Aero	HPPRINTER LASERJET M227SDN	100%	1,835	1,835	Common	96.28%	1,767	68	
Office Appliances-Fr	150012231	0	150012231.0	Aero	COMPUTER	100%	25,607	25,607	Common	96.28%	24,654	953	
Office Appliances-Fr	150012565	0	150012565.0	Aero	HP DESKTOP PC	100%	6,521	6,521	Common	96.28%	6,278	243	
Office Appliances-Fr	150012567	0	150012567.0	Aero	HP LASER MULTI FUCTION PRINTER	100%	2,042	2,042	Common	96.28%	1,966	76	
Office Appliances-Fr	150013008	0	150013008.0	Aero	HP desktop PC	100%	10,537	10,537	Common	96.28%	10,145	392	
Office Appliances-Fr	150013027	0	150013027.0	Aero	ACER VERITON M200 DESKTOP	100%	32,465	32,465	Common	96.28%	31,257	1,208	
Office Appliances-Fr	150014494	0	150014494.0	Aero	DESKTOP(15-7500,Q270.WIN PRO,8GB,1TB,21.5)	100%	1,25,373	1,25,373	Common	96.28%	1,20,709	4,664	
Office Appliances-Fr	150014493	0	150014493.0	Aero	BROTHER MFC PRINT SCAN COPY WITH DUPLEX	100%	31,098	31,098	Common	96.28%	29,941	1,157	
Office Appliances-Fr	150014829	0	150014829.0	Aero	Signature Pad SIG 10	100%	13,061	13,061	Common	96.28%	12,576	486	
Office Appliances-Fr	150014830	0	150014830.0	Aero	HP Laserjet Printer P 1108	100%	4,670	4,670	Common	96.28%	4,496	174	
Office Appliances-Fr	150015121	0	150015121.0	Aero	DESKTOP ACER M-2000 Q170Q7	100%	89,521	89,521	Common	96.28%	86,191	3,330	
Office Appliances-Fr	150015558	0	150015558.0	Aero	LEXMARK MB2236ADW PRINTER	100%	10,806	10,806	Common	96.28%	10,404	402	
Office Appliances-Fr	150016984	0	150016984.0	Aero	DELL DESKTOP WITH UPS & MS OFFICE	100%	1,69,299	1,69,299	Common	96.28%	1,63,001	6,298	
<b>Sub-total</b>								<b>5,56,534</b>			<b>5,35,831</b>	<b>20,703</b>	
<b>Total</b>									<b>39,02,578</b>			<b>37,00,873</b>	<b>2,01,705</b>

Refer paragraph 4.5.2.14 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of asset additions by the Airport Operator between November 2, 2020, and March 31, 2021

Annexure II-N Computer and Software

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Acquisition value	RAB value	Reclassification	Aero %	Revised RAB as on March 31, 2021	Impact on RAB
COMPUTER HARDWARE	11500700075	0	11500700075-0	Common	INSTALL SERVER - AIRTEL 50 MPLS LINK, AZURE DC	95%	3,35,896.59	3,18,632	Common	95.00%	3,19,102	-470
COMPUTER HARDWARE	11500700076	0	11500700076-0	Common	DESKTOP,MM:OPTIPLEX 3060 SFF,DELL	95%	38,850.01	36,853	Common	95.00%	36,908	-54
COMPUTER HARDWARE	11500700077	0	11500700077-0	Common	DESKTOP,HSN:84715000	95%	3,10,800.02	2,94,825	Common	95.00%	2,95,260	-435
COMPUTER HARDWARE	11500700078	0	11500700078-0	Common	45 MBPS FIBER CONNECTIVITY (AIRTEL)	95%	2,20,868.98	2,09,516	Common	95.00%	2,09,826	-309
COMPUTER HARDWARE	11500700079	0	11500700079-0	Common	IT NETWORKING WITH NETWORK RACK 42U	95%	26,98,546.00	25,59,841	Common	95.00%	25,63,619	-3,778
COMPUTER HARDWARE	11500700080	0	11500700080-0	Common	LAPTOP,14 IN,LATITUDE 3400,DELL	95%	15,33,952.00	14,55,107	Common	95.00%	14,57,254	-2,148
COMPUTER HARDWARE	11500700081	0	11500700081-0	Common	LAPTOP,14 IN,LATITUDE 7400,DELL	95%	1,59,752.00	1,51,541	Common	95.00%	1,51,764	-224
COMPUTER HARDWARE	11500700082	0	11500700082-0	Common	OPTIPLEX 3020 MINITOWER CTO,MM:3020,DELL	95%	4,62,000.00	4,38,253	Common	95.00%	4,38,900	-647
COMPUTER HARDWARE	11500700084	0	11500700084-0	Common	COMPUTER,DESKTOP,8GB RAM,15 PROCESSOR	95%	77,700.02	73,706	Common	95.00%	73,815	-109
COMPUTER HARDWARE	11500700085	0	11500700085-0	Common	MPOS DEVICE,PN:MT8STP2RE,CSI	95%	2,35,000.00	2,22,921	Common	95.00%	2,23,250	-329
COMPUTER HARDWARE	11500700087	0	11500700087-0	Common	TABLET PC	95%	77,850.00	73,849	Common	95.00%	73,958	-109
COMPUTER HARDWARE	11500700088	0	11500700088-0	Common	DESKTOP,MM:OPTIPLEX 5050 SFF CTO,DELL	95%	2,08,652.00	1,97,927	Common	95.00%	1,98,219	-292
COMPUTER HARDWARE	11500700090	0	11500700090-0	Common	MONITOR,HSN:84713010	95%	26,644.00	25,274	Common	95.00%	25,312	-37
COMPUTER HARDWARE	11500700091	0	11500700091-0	Common	MONITOR 21.5" DELL 01MVD1,MM:01MVD1,DELL	95%	58,800.00	55,778	Common	95.00%	55,860	-82
COMPUTER HARDWARE	11500700092	0	11500700092-0	Common	IT NETWORKING FOR PASSIVE CABLING SOLUTION	95%	1,82,452.00	1,73,074	Common	95.00%	1,73,329	-255
COMPUTER SOFTWARE	11500800003	0	11500800003-0	Common	SOFTWARE -E3 LICENSE	95%	3,65,771.50	3,46,971	Common	95.00%	3,47,483	-512
COMPUTER SOFTWARE	11500800004	0	11500800004-0	Common	SOFTWARE -ATP1 LICENSE	95%	18,665.50	17,706	Common	95.00%	17,732	-26
COMPUTER SOFTWARE	11500800005	0	11500800005-0	Common	SOFTWARE -ATP2 LICENSE	95%	11,348.64	10,765	Common	95.00%	10,781	-16
COMPUTER SOFTWARE	11500800006	0	11500800006-0	Common	SOFTWARE -EMSE3 LICENSE	95%	20,606.80	19,548	Common	95.00%	19,576	-29
COMPUTER SOFTWARE	11500800007	0	11500800007-0	Common	SOFTWARE -MDATP LICENSE	95%	68,129.50	64,628	Common	95.00%	64,723	-95
COMPUTER SOFTWARE	11500800008	0	11500800008-0	Common	CONFIGURATION SERVICES AND SUPPORT	95%	21,665.00	20,551	Common	95.00%	20,582	-30
COMPUTER SOFTWARE	11500800011	0	11500800011-0	Common	SOFTWARE -Microsoft Licenses	95%	17,05,609.93	16,17,942	Common	95.00%	16,20,329	-2,388
COMPUTER SOFTWARE	11500800015	0	11500800015-0	Common	SOFTWARE - VM Ware Licenses	95%	6,20,000.00	5,88,132	Common	95.00%	5,89,000	-868
COMPUTER SOFTWARE	11500800019	0	11500800019-0	Common	SOFTWARE	95%	20,56,668.00	19,50,955	Common	95.00%	19,53,835	-2,879
COMPUTER SOFTWARE	11500800020	0	11500800020-0	Common	FIREWALL,FORTIGATE,MM:FG-61E,FORTINET	95%	63,370.00	60,113	Common	95.00%	60,202	-89

Adjustments towards reclassification of asset additions by the Airport Operator between November 2, 2020, and March 31, 2021

Annexure II-N Computer and Software

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Acquisition value	RAB value	Reclassification	Aero %	Revised RAB as on March 31, 2021	Impact on RAB
COMPUTER SOFTWARE	11500800022	0	11500800022-0	Common	IT SOFTWARE LICENSE	95%	14,52,883.83	13,78,206	Common	95.00%	13,80,240	-2,034
COMPUTER SOFTWARE	11500800028	0	11500800028-0	Common	SERVICES - FORTIGATE Security In a box	95%	1,68,054.00	1,59,416	Common	95.00%	1,59,651	-235
COMPUTER SOFTWARE	11500800029	0	11500800029-0	Common	LICENSE FEES - CARGO HANDLING MANAGEMENT IT SYSTEM	95%	2,51,200.00	2,38,288	Common	95.00%	2,38,640	-352
<b>Total</b>								<b>1,27,60,317</b>			<b>1,27,79,150</b>	<b>-18,832</b>

Refer paragraph 4.9.1.1 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of asset additions by the Airport Operator between November 2, 2020, and March 31, 2021

Annexure II-O Furnitures

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Acquisition value	RAB value	Reclassification	Aero %	Revised RAB as on March 31, 2021	Impact on RAB
FURNITURES & FIXTURE	11501300128	0	11501300128-0	Common	CHAIR-CONFERENCE/MEETING	95%	5,21,269.89	4,94,477	Common	95.00%	4,95,206	-730
FURNITURES & FIXTURE	11501300129	0	11501300129-0	Common	QUE MANAGEMENT SYSTEM	95%	7,66,700.00	7,27,292	Common	92.50%	7,09,198	18,094
FURNITURES & FIXTURE	11501300130	0	11501300130-0	Common	ASSY,CUBICAL,PN:60715-12,MFR:ATLAS	95%	4,85,804.00	4,60,834	Common	95.00%	4,61,514	-680
FURNITURES & FIXTURE	11501300132	0	11501300132-0	Common	STORAGE RACK,HSN:83024200	95%	5,50,352.00	5,22,064	Common	95.00%	5,22,834	-770
FURNITURES & FIXTURE	11501300133	0	11501300133-0	Common	CENTER TABLE STANDARD	95%	3,01,592.00	2,86,090	Common	95.00%	2,86,512	-422
FURNITURES & FIXTURE	11501300134	0	11501300134-0	Common	SOFA,HSN:94039000	95%	12,090.00	11,469	Common	95.00%	11,486	-17
FURNITURES & FIXTURE	11501300135	0	11501300135-0	Common	2-SEATER SOFA LEATHER	95%	1,32,525.00	1,25,713	Common	95.00%	1,25,899	-186
FURNITURES & FIXTURE	11501300136	0	11501300136-0	Common	PANTRY TABLE	95%	22,508.00	21,351	Common	95.00%	21,383	-32
FURNITURES & FIXTURE	11501300137	0	11501300137-0	Common	COMPUTER TABLE	95%	26,040.00	24,702	Common	95.00%	24,738	-36
FURNITURES & FIXTURE	11501300139	0	11501300139-0	Common	BLINDS VERTICAL	95%	50,900.00	48,284	Common	95.00%	48,355	-71
FURNITURES & FIXTURE	11501300141	0	11501300141-0	Common	WORKSTATION	95%	74,920.00	71,069	Common	95.00%	71,174	-105
FURNITURES & FIXTURE	11501300142	0	11501300142-0	Common	SECURITY CABIN,HSN:94060099	95%	1,05,000.00	99,603	Common	95.00%	99,750	-147
FURNITURES & FIXTURE	11501300145	0	11501300145-0	Common	INTERIOR REFURBISHING WORK	95%	16,86,262.68	15,99,589	Common	95.00%	16,01,950	-2,361
<b>Total</b>								<b>44,92,535</b>			<b>44,79,998</b>	<b>12,537</b>

Refer paragraph 4.9.1.2 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets



Adjustments towards reclassification of asset additions by the Airport Operator between November 2, 2020, and March 31, 2021

Annexure II-P Buildings

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Acquisition value	RAB value	Reclassification	Aero %	Revised RAB as on March 31, 2021	Impact on RAB
BUILDING	11500600244	0	11500600244-0	Common	EARTHWORK & CIVIL WORK AT LUCKNOW AIRPORT	95%	2,74,010.00	2,59,926	Common	92.50%	2,53,459	6,467
BUILDING	11500600245	0	11500600245-0	Common	HORTICLUTURE WORK AT LUCKNOW AIRPORT	95%	18,00,937.50	17,08,369	Common	92.50%	16,65,867	42,502
<b>Total</b>								<b>19,68,295</b>			<b>19,19,326</b>	<b>48,969</b>

Refer paragraph 4.9.1.3 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Adjustments towards reclassification of asset additions by the Airport Operator between November 2, 2020, and March 31, 2021

Annexure II-Q Other assets

Asset Class Name	Asset	Sub number	Revised Asset	Classification	Asset Description	Aero %	Acquisition value	RAB value	Reclassification	Aero %	Revised RAB as on March 31, 2021	Impact on RAB
OFFICE EQUIPMENTS	1150100073	0	1150100073-0	Common	IP PHONE 8851,PN:CP-8851-K9=,CISCO	95%	14,510.00	13,764	Common	95.00%	13,785	-20
OFFICE EQUIPMENTS	1150100074	0	1150100074-0	Common	VOIP PHONE,PN:CP-7861-K9=,CISCO	95%	9,319.00	8,840	Common	95.00%	8,853	-13
OFFICE EQUIPMENTS	1150100075	0	1150100075-0	Common	TELEPHONE - CISCO	95%	1,47,419.00	1,39,842	Common	95.00%	1,40,048	-206
OFFICE EQUIPMENTS	1150100080	0	1150100080-0	Common	DISPLAY,LCD,18.5 IN	95%	34,125.00	32,371	Common	95.00%	32,419	-48
OFFICE EQUIPMENTS	1150100082	0	1150100082-0	Common	SCANNER,COLOR,MM:F17480,FUJITSU	95%	1,71,000.00	1,62,211	Common	95.00%	1,62,450	-239
OFFICE EQUIPMENTS	1150100083	0	1150100083-0	Common	BARCODE SCANNER,MM:LI2208,MOTOROLA	95%	12,000.00	11,383	Common	95.00%	11,400	-17
OFFICE EQUIPMENTS	1150100084	0	1150100084-0	Common	LED TV, HD SZ: 49IN	95%	11,75,310.00	11,14,899	Common	95.00%	11,16,545	-1,645
OFFICE EQUIPMENTS	1150100085	0	1150100085-0	Common	VIDEO CONTROLLER,MB1405.24,MOTEC	95%	41,40,000.00	39,27,204	Common	95.00%	39,33,000	-5,796
OFFICE EQUIPMENTS	1150100086	0	1150100086-0	Common	BARCODE PRINTER	95%	73,034.00	69,280	Common	95.00%	69,382	-102
OFFICE EQUIPMENTS	1150100087	0	1150100087-0	Common	HAND PALLET TRUCK (CAPACITY-2500 KG)	95%	1,95,000.00	1,84,977	Common	95.00%	1,85,250	-273
OFFICE EQUIPMENTS	1150100088	0	1150100088-0	Common	WEIGHING SCALE,ELECTRONIC,MFR:ALEXANDRA	95%	2,34,000.00	2,21,972	Common	95.00%	2,22,300	-328
OFFICE EQUIPMENTS	1150100090	0	1150100090-0	Common	AUTOMATIC CONTROL UNIT	95%	1,30,900.00	1,24,172	Common	95.00%	1,24,355	-183
OFFICE EQUIPMENTS	1150100091	0	1150100091-0	Common	VEHICLE SPEED SENSOR-VDO,PN:270754209904	95%	90,300.00	85,659	Common	95.00%	85,785	-126
OFFICE EQUIPMENTS	1150100093	0	1150100093-0	Common	EWC,PEDESTAL TYPE,580X440MM	95%	1,57,900.00	1,49,784	Common	95.00%	1,50,005	-221
<b>Total</b>								<b>62,46,357</b>			<b>62,55,576</b>	<b>-9,219</b>

Refer paragraph 4.9.1.4 of the Study on the allocation of assets between Aeronautical and Non-aeronautical assets

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
1	10000223	0	Land Freehold	Aero	NA	TFR FRM STATE GOVT. ACQUISITION OF LAND	31-Mar-88	-	-	-	✗
2	50007036	0	Building Freehold	Aero	NA	APPROACH ROAD TO TERMINAL BLG	31-Mar-88	-	-	-	✓
3	50007037	0	Building Freehold	Aero	NA	APPROACH ROAD TO AD -200 BLGAPPROACH ROAD TO AD -2	31-Mar-88	-	-	-	✓
4	50007038	0	Building Freehold	Aero	NA	CONST. OF APPROACH ROAD	31-Mar-88	-	-	-	✓
5	90023216	0	Plant & Equipment-Fr	Aero	NA	10 KVA TRANSFORMER10 KVA TRANSFORMER	31-Mar-88	-	-	-	✓
6	90023217	0	Plant & Equipment-Fr	Aero	NA	CURRENT TRANSFORMERCURRENT TRANSFORMER	31-Mar-88	-	-	-	✓
7	90023218	0	Plant & Equipment-Fr	Aero	NA	EARTH LEAKAGE RELAY PANEEARTH LEAKAGE RELAY PANEL	31-Mar-88	-	-	-	✓
8	90023219	0	Plant & Equipment-Fr	Aero	NA	30 KVA SET I/C AMF PANEL30 KVA SET I/C AMF PANEL	31-Mar-88	-	-	-	✓
9	90023220	0	Plant & Equipment-Fr	Aero	NA	DG SETDG SET	31-Mar-88	-	-	-	✓
10	90023221	0	Plant & Equipment-Fr	Aero	NA	ELECTRICAL ITEMELECTRICAL ITEM	31-Mar-88	-	-	-	✓
11	90023222	0	Plant & Equipment-Fr	Aero	NA	ELECTRICAL ITEMELECTRICAL ITEM	31-Mar-88	-	-	-	✓
12	130001926	0	Vehicles-Freehold	Aero	NA	M/S SWARAJSWARAJ 735 TRUCK UP 32AN-2232	31-Mar-88	-	-	-	✓
13	50007230	0	Building Freehold	Aero	NA	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	-	-	-	✓
14	50007231	0	Building Freehold	Aero	NA	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	-	-	-	✓
15	50007232	0	Building Freehold	Aero	NA	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	-	-	-	✓
16	50007233	0	Building Freehold	Aero	NA	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	-	-	-	✓
17	50007234	0	Building Freehold	Aero	NA	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	-	-	-	✓
18	50007235	0	Building Freehold	Aero	NA	CONST. OF OVERHEAD TANK OF 5000 GALLONSCONST. OF O	31-Mar-88	-	-	-	✓
19	90020363	0	Plant & Equipment-Fr	ANS	NA	UPTRON 16 CHANNEL DUAL DECK COM TAPE RECORDER & RE	31-Mar-88	-	-	12,41,291	✗
20	130001924	0	Vehicles-Freehold	Aero	NA	ROAD ROLLER 10TONROAD ROLLER 10TON	31-Mar-88	-	-	-	✓
21	130001925	0	Vehicles-Freehold	Aero	NA	ROAD ROLLERROAD ROLLER	31-Mar-88	-	-	-	✓
22	20000009	0	Land Freehold	Aero	NA	TFR FRM STATE GOVT. ON LEASELAND AQUIRED ON LEASE	31-Mar-89	-	-	-	✗
23	50007242	0	Building Freehold	Aero	NA	PWDMODIFICATION FIRE STATION	31-Mar-89	-	-	-	✓
24	50008203	0	Building Freehold	Aero	NA	WATER SUPPLY IN RESIDENTIAL BUILDINGWATER SUPPLY I	31-Mar-89	-	-	-	✓
25	70000944	0	Boundary- Freehold	Aero	NA	WIRE FABRIC FENCING TO TERMINAL BUILDINGWIRE FABRI	31-Mar-89	-	-	-	✓
26	50007241	0	Building Freehold	Aero	NA	VIP LOUNGE PLANNERS GROUPEVIP LOUNGE PLANNERS GROUP	31-Mar-89	-	-	-	✓
27	50007252	0	Building Freehold	ANS	NA	CONST. OF DVOR BLGCONST. OF DVOR BLG	31-Mar-90	-	-	-	✓
28	50007253	0	Building Freehold	ANS	NA	CONST. OF GLIDE PATH BLGCONST. OF GLIDE PATH BLG	31-Mar-90	-	-	-	✓
29	90023256	0	Plant & Equipment-Fr	Aero	NA	166.25 KVA DG SET WITH AMF PANEL166.25 KVA DG SET	31-Mar-90	-	-	-	✓
30	90023257	0	Plant & Equipment-Fr	Aero	NA	WINDOW TYPE A/C 1.5 TONWINDOW TYPE A/C 1.5 TON	31-Mar-90	-	-	-	✓
31	90023258	0	Plant & Equipment-Fr	Aero	NA	WATER COOLERSWATER COOLERS	31-Mar-90	-	-	-	✓
32	90023259	0	Plant & Equipment-Fr	Aero	NA	7.5 TON A/C PLANT7.5 TON A/C PLANT	31-Mar-90	-	-	-	✓
33	90023260	0	Plant & Equipment-Fr	Aero	NA	30 KW CCR30 KW CCR	31-Mar-90	-	-	-	✓
34	90023261	0	Plant & Equipment-Fr	Aero	NA	15/20 KW CCR15/20 KW CCR	31-Mar-90	-	-	-	✓
35	90023262	0	Plant & Equipment-Fr	Aero	NA	7.5 KW CCR7.5 KW CCR	31-Mar-90	-	-	-	✓
36	90023263	0	Plant & Equipment-Fr	Aero	NA	4 KW CCR4 KW CCR	31-Mar-90	-	-	-	✓
37	50007251	0	Building Freehold	Aero	NA	CONST. OF ENGG COMPLEXCONST. OF ENGG COMPLEX	31-Mar-90	-	-	-	✓
38	50007254	0	Building Freehold	Aero	NA	CONST. OF CYCLE & SCOOTER SHEDCONST. OF CYCLE & SC	31-Mar-90	-	-	-	✓
39	50007255	0	Building Freehold	Aero	NA	CONST. OF STAFF CANTEENCONST. OF STAFF CANTEEN	31-Mar-90	-	-	-	✓
40	130002406	0	Vehicles-Freehold	Aero	NA	M/S TETRATETRA T-815 UP65D 5462	31-Mar-90	-	-	-	✓
41	30001257	0	Runways,Taxiways,Apr	Aero	NA	EXTN OF MAIN APRON IN FRONT OF T/BLDG	31-Mar-91	-	-	-	✓
42	30001258	0	Runways,Taxiways,Apr	Aero	NA	APRON IN FRONT OF HANGARS	31-Mar-91	-	-	-	✓
43	30001259	0	Runways,Taxiways,Apr	Aero	NA	APRON IN FRONT OF T/BLG 200'X150'X50"	31-Mar-91	-	-	-	✓
44	30001260	0	Runways,Taxiways,Apr	Aero	NA	APRON ON EITHER SIDE 300' X150'	31-Mar-91	-	-	-	✓
45	130002407	0	Vehicles-Freehold	Aero	NA	M/S TETRATETRA T-815 UP32A-4956	31-Mar-91	-	-	-	✓
46	50007048	0	Building Freehold	Aero	NA	COOLINGPIT FOOTHPATHCOOLINGPIT FOOTHPATH	31-Mar-92	-	-	-	✓
47	50008080	0	Building Freehold	Aero	NA	SHED AT MT GARAGESHED AT MT GARAGE	31-Mar-92	-	-	-	✓
48	50008081	0	Building Freehold	Aero	NA	SHED FOR CHOWKIDARSHED FOR CHOWKIDAR	31-Mar-92	-	-	-	✓
49	50008082	0	Building Freehold	Aero	NA	SHED FOR AC PLANTSHED FOR AC PLANT	31-Mar-92	-	-	-	✓
50	50008083	0	Building Freehold	Aero	NA	PRIFABRICATED STRUCTUREPRIFABRICATED STRUCTURE	31-Mar-92	-	-	-	✓
51	50008210	0	Building Freehold	Aero	NA	CONST. OF TOILETCONST. OF TOILET	31-Mar-92	-	-	-	✓
52	50008395	0	Building Freehold	ANS	NA	DVOR BUILDING WORKDVOR BUILDING WORK	31-Mar-92	-	-	-	✓
53	90023324	0	Plant & Equipment-Fr	ANS	NA	ELECTRIFICATION IN DVOR BUILDINGELECTRIFICATION IN	31-Mar-92	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
54	90023325	0	Plant & Equipment-Fr	Aero	NA	A.C UNITA.C UNIT	31-Mar-92	-	-	-	✓
55	90023326	0	Plant & Equipment-Fr	Aero	NA	BATTERIESBATTERIES	31-Mar-92	-	-	-	✓
56	90023327	0	Plant & Equipment-Fr	Aero	NA	REWIRING OF POWER SUPPLYREWIRING OF POWER SUPPLY	31-Mar-92	-	-	-	✓
57	90023328	0	Plant & Equipment-Fr	Aero	NA	STRENGTHING OF POWER SUPPLYSTRENGTHING OF POWER SU	31-Mar-92	-	-	-	✓
58	90023329	0	Plant & Equipment-Fr	Aero	NA	POWER CABLINGPOWER CABLING	31-Mar-92	-	-	-	✓
59	90023330	0	Plant & Equipment-Fr	Aero	NA	UG CABLINGUG CABLING	31-Mar-92	-	-	-	✓
60	90023331	0	Plant & Equipment-Fr	Aero	NA	MT SHED CABLINGMT SHED CABLING	31-Mar-92	-	-	-	✓
61	90023332	0	Plant & Equipment-Fr	Aero	NA	POWER CABLING TERM. BUILD.POWER CABLING TERM. BUIL	31-Mar-92	-	-	-	✓
62	90023333	0	Plant & Equipment-Fr	Aero	NA	REPLACEMENT OF POWER CABLEREPLACEMENT OF POWER CAB	31-Mar-92	-	-	-	✓
63	90023334	0	Plant & Equipment-Fr	Aero	NA	LOCALISER POWER CABLELOCALISER POWER CABLE	31-Mar-92	-	-	-	✓
64	90023335	0	Plant & Equipment-Fr	Aero	NA	SWITCH PANEL. &AMFSWITCH PANEL &AMF	31-Mar-92	-	-	-	✓
65	90023336	0	Plant & Equipment-Fr	Aero	NA	BATTRIESBATTERIES	31-Mar-92	-	-	-	✓
66	90023337	0	Plant & Equipment-Fr	Aero	NA	REPLACEMENT OF POWER CABLEREPLACEMENT OF POWER CAB	31-Mar-92	-	-	-	✓
67	90023338	0	Plant & Equipment-Fr	Aero	NA	LIGHT FITTINGLIGHT FITTING	31-Mar-92	-	-	-	✓
68	90023339	0	Plant & Equipment-Fr	Aero	NA	WATER COOLERWATER COOLER	31-Mar-92	-	-	-	✓
69	90023340	0	Plant & Equipment-Fr	Aero	NA	AC UNITAC UNIT	31-Mar-92	-	-	-	✓
70	90023341	0	Plant & Equipment-Fr	Aero	NA	AC UNITAC UNIT	31-Mar-92	-	-	-	✓
71	90023342	0	Plant & Equipment-Fr	Aero	NA	AC UNITAC UNIT	31-Mar-92	-	-	-	✓
72	90023343	0	Plant & Equipment-Fr	Aero	NA	MT WORK SHOP ELECTRIFICATIONMT WORK SHOP ELECTRIFI	31-Mar-92	-	-	-	✓
73	90023344	0	Plant & Equipment-Fr	Aero	NA	EXHAUST FANS FITTINGSEXHAUST FANS FITTINGS	31-Mar-92	-	-	-	✓
74	90023345	0	Plant & Equipment-Fr	Aero	NA	BATTERT CHARGERBATTERT CHARGER	31-Mar-92	-	-	-	✓
75	90023346	0	Plant & Equipment-Fr	ANS	NA	ELECTRIFICATION OF DVOR BUILDINGELECTRIFICATION OF	31-Mar-92	-	-	-	✓
76	90023347	0	Plant & Equipment-Fr	Aero	NA	SINGLE PHASE STABILISERSINGLE PHASE STABILISER	31-Mar-92	-	-	-	✓
77	90023348	0	Plant & Equipment-Fr	Aero	NA	AIRCONDITIONERSAIRCONDITIONERS	31-Mar-92	-	-	-	✓
78	110007853	0	Furniture & Fixtures	Aero	NA	REVOLVING CHAIRREVOLVING CHAIR	31-Mar-92	-	-	-	✓
79	110007854	0	Furniture & Fixtures	Aero	NA	REVOLVING AND TILLTING CHAIRSREVOLVING AND TILLTIN	31-Mar-92	-	-	-	✓
80	110007855	0	Furniture & Fixtures	Aero	NA	CHAIR AND TABLESCHAIR AND TABLES	31-Mar-92	-	-	-	✓
81	110007856	0	Furniture & Fixtures	Aero	NA	STEEL CHAIR AND TABLESSTEEL CHAIR AND TABLES	31-Mar-92	-	-	-	✓
82	150006123	0	Office Appliances-Fr	Aero	NA	PUSH BUTTONPUSH BUTTON	31-Mar-92	-	-	-	✓
83	150006124	0	Office Appliances-Fr	Aero	NA	TYPE WRITERTYPE WRITER	31-Mar-92	-	-	-	✓
84	50007262	0	Building Freehold	Aero	NA	FALSE CEILING IN TERMINAL BUILDINGFALSE CEILING IN	31-Mar-92	-	-	-	✓
85	50007263	0	Building Freehold	Aero	NA	STORAGE TANK AT TERM BUILD.STORAGE TANK AT TERM BU	31-Mar-92	-	-	-	✓
86	90022754	0	Plant & Equipment-Fr	Aero	NA	MACINE TOOLSMACINE TOOLS	31-Mar-92	-	-	-	✗
87	90026675	0	Plant & Equipment-Fr	Aero	NA	M/S ECILXRAY BAAGAGE SYSTEM	31-Mar-92	-	-	-	✗
88	90023438	0	Plant & Equipment-Fr	Aero	NA	AIR FIELD LIGHTING CABLESAIR FIELD LIGHTING CABLES	07-Jul-92	-	-	-	✓
89	90023447	0	Plant & Equipment-Fr	Aero	NA	VOLTAGE STABILISERVOLTAGE STABILISER	22-Feb-93	-	-	-	✓
90	50008400	0	Building Freehold	Aero	NA	CONSTN. OF ALLUMINIUM PARTITION FOR XBISCONSTN. OF	30-Mar-93	-	-	-	✓
91	50008409	0	Building Freehold	Aero	NA	EPABX ROOMEPABX ROOM	31-Mar-93	-	-	-	✗
92	50008422	0	Building Freehold	Aero	NA	CONST. OF SEPTIC TANKCONST. OF SEPTIC TANK	31-Mar-93	-	-	-	✓
93	50008423	0	Building Freehold	Aero	NA	ROOM FOR VHF & OFFICEROOM FOR VHF & OFFICE	31-Mar-93	-	-	-	✗
94	90023508	0	Plant & Equipment-Fr	Aero	NA	LIGHTING CABLESLIGHTING CABLES	31-Mar-93	-	-	-	✓
95	90023509	0	Plant & Equipment-Fr	Aero	NA	EXHAUST FANEXHAUST FAN	31-Mar-93	-	-	-	✓
96	90023510	0	Plant & Equipment-Fr	Aero	Specific identification	EPBAX CABLING WORKEPBAX CABLING WORK	31-Mar-93	-	-	-	✓
97	90023665	0	Plant & Equipment-Fr	Aero	NA	AIRCONDITIONERAIRCONDITIONER	31-Mar-93	-	-	-	✓
98	90023666	0	Plant & Equipment-Fr	Aero	NA	BATTERIES FOR T/B GENERATORBATTERIES FOR T/B GENER	31-Mar-93	-	-	-	✓
99	90023687	0	Plant & Equipment-Fr	Aero	NA	WT ROOM A/CWT ROOM A/C	31-Mar-93	-	-	-	✓
100	90023688	0	Plant & Equipment-Fr	Aero	NA	M/S ASSOCIATED ENGG.A/C	31-Mar-93	-	-	-	✓
101	90023689	0	Plant & Equipment-Fr	Aero	NA	ISOLATING TRANSFORMERSISOLATING TRANSFORMERS	31-Mar-93	-	-	-	✓
102	90023690	0	Plant & Equipment-Fr	Aero	NA	CABLING WORKCABLING WORK	31-Mar-93	-	-	-	✓
103	90023691	0	Plant & Equipment-Fr	Aero	NA	SUBMERSSIBLE PUMPSUBMERSSIBLE PUMP	31-Mar-93	-	-	-	✓
104	90023692	0	Plant & Equipment-Fr	Aero	NA	AVASI HOUSING TRANSFORMERAVASI HOUSING TRANSFORMER	31-Mar-93	-	-	-	✓
105	90023693	0	Plant & Equipment-Fr	Aero	NA	VOLTAGE STABILISERVOLTAGE STABILISER	31-Mar-93	-	-	-	✓
106	90023694	0	Plant & Equipment-Fr	Aero	NA	LIGHT FITTINGSLIGHT FITTINGS	31-Mar-93	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
107	90023695	0	Plant & Equipment-Fr	Aero	NA	AVASI LIGHT FITTINGS	31-Mar-93	-	-	-	✓
108	90023696	0	Plant & Equipment-Fr	Aero	NA	FANS	31-Mar-93	-	-	-	✓
109	90023697	0	Plant & Equipment-Fr	Aero	NA	ELECTRICAL INSTN. IN EQUIP. ROOM	31-Mar-93	-	-	-	✓
110	90023698	0	Plant & Equipment-Fr	Aero	NA	LIGHT FITTINGS	31-Mar-93	-	-	-	✓
111	90023699	0	Plant & Equipment-Fr	Aero	NA	COMPRESSOR	31-Mar-93	-	-	-	✓
112	90023700	0	Plant & Equipment-Fr	Aero	NA	TRANSFORMERS	31-Mar-93	-	-	-	✓
113	110007873	0	Furniture & Fixtures	Aero	NA	STEEL FURNITURE	31-Mar-93	-	-	-	✓
114	110007874	0	Furniture & Fixtures	Aero	NA	TABLES AND CHAIRS	31-Mar-93	-	-	-	✓
115	110009297	0	Furniture & Fixtures	Aero	NA	REVOLVING CHAIRS TABLES	31-Mar-93	-	-	-	✓
116	110009298	0	Furniture & Fixtures	Aero	NA	WHEEL CHAIRS	31-Mar-93	-	-	-	✓
117	110009299	0	Furniture & Fixtures	Aero	NA	FURNITURE	31-Mar-93	-	-	-	✓
118	110009300	0	Furniture & Fixtures	Aero	NA	FALSE CEILING	31-Mar-93	-	-	-	✓
119	110009301	0	Furniture & Fixtures	Aero	NA	FURNITURE	31-Mar-93	-	-	-	✓
120	90020594	0	Plant & Equipment-Fr	Common	Specific identification	EPBAX SYSTEM	31-Mar-93	-	-	-	✗
121	50007283	0	Building Freehold	Aero	NA	FIXING OF FLOORING	31-Mar-93	-	-	-	✓
122	50007284	0	Building Freehold	Aero	NA	CONST. WORK IN T/B	31-Mar-93	-	-	-	✓
123	50007285	0	Building Freehold	Aero	NA	FLOOR EXTN. IN T/B	31-Mar-93	-	-	-	✓
124	90022772	0	Plant & Equipment-Fr	Aero	NA	HF KIT COMPUTER	31-Jan-94	-	-	-	✗
125	70000987	0	Boundary- Freehold	Aero	NA	CONST OF BOUNDRY WALL	31-Mar-94	-	-	-	✓
126	70000988	0	Boundary- Freehold	Aero	NA	CONST. OF BOUNDRY WALL	31-Mar-94	-	-	-	✓
127	90023769	0	Plant & Equipment-Fr	Aero	NA	ELECTR. INSTALLATION	31-Mar-94	-	-	-	✓
128	90023770	0	Plant & Equipment-Fr	Aero	NA	ELECTR. INSTALLATION	31-Mar-94	-	-	-	✓
129	110007905	0	Furniture & Fixtures	Aero	NA	DEPTT. ADV. JVD	31-Mar-94	-	-	-	✓
130	110009338	0	Furniture & Fixtures	Aero	NA	FURNITURE	31-Mar-94	-	-	-	✓
131	110009339	0	Furniture & Fixtures	Aero	NA	FURNITURE	31-Mar-94	-	-	-	✓
132	110009340	0	Furniture & Fixtures	Aero	NA	FURNITURE	31-Mar-94	-	-	-	✓
133	110009341	0	Furniture & Fixtures	Aero	NA	TABLES AND CHAIRS	31-Mar-94	-	-	-	✓
134	150006156	0	Office Appliances-Fr	Aero	NA	DEPTT. ADVANCE	31-Mar-94	-	-	-	✓
135	90020709	0	Plant & Equipment-Fr	Common	Specific identification	EPBAX	31-Mar-94	-	-	-	✗
136	90023812	0	Plant & Equipment-Fr	Aero	NA	M/S AMA PVT. LTD. PROVISION OF SECOND RUNWAY LIGHTS	20-May-94	-	-	-	✓
137	90023791	0	Plant & Equipment-Fr	Aero	NA	M/S PARAS ELECTRICALS LTD. SUPPLY OF ISOLATING TRAN	02-Aug-94	-	-	-	✓
138	150006170	0	Office Appliances-Fr	Aero	NA	M/S MECHMATES MAKTG. SERVICES PURCHASE OF FURNITURE	22-Dec-94	-	-	-	✓
139	90023798	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAY SHARWAN ELECTRIC WORKS SEARCHING OF APPROA	09-Feb-95	-	-	-	✓
140	30001186	0	Runways, Taxiways, Apr	Aero	NA	M/S MEHANDRA ASSOCIATED DIVERSION OF POWER CABLE	20-Feb-95	-	-	-	✓
141	30001185	0	Runways, Taxiways, Apr	Aero	NA	M/S PARAS PVT LTD SUPPLY OF ISOLATING TRANSFORMER	03-Mar-95	-	-	-	✓
142	90023813	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAY SHARWAN ELECTRIC WORKS INSTALLATION OF AP	23-Mar-95	-	-	-	✓
143	70000993	0	Boundary- Freehold	Aero	NA	CONST OF BOUNDRY WALL	31-Mar-95	-	-	-	✓
144	90020838	0	Plant & Equipment-Fr	ANS	NA	MVLR LUCKNOW	31-Mar-95	-	-	-	✗
145	90020840	0	Plant & Equipment-Fr	Aero	NA	RUNWAY EDGE LIGHTING SYSTEM	31-Mar-95	-	-	-	✓
146	90020842	0	Plant & Equipment-Fr	ANS	NA	COMPLETION OF 100 W DVOR VOR SYSTEM	31-Mar-95	-	-	-	✗
147	90023830	0	Plant & Equipment-Fr	Aero	NA	SUPPLY OF 6/16 SQ MM AVIATION CABLES	31-Mar-95	-	-	-	✓
148	90023831	0	Plant & Equipment-Fr	Aero	NA	DELHI RELEASE OF W/H OUT ON EOT	31-Mar-95	-	-	-	✓
149	90023832	0	Plant & Equipment-Fr	Aero	NA	M/S DEEPAK METAL WORKS SUPPLY OF IC BOXES FOR ISOLA	31-Mar-95	-	-	-	✓
150	90023833	0	Plant & Equipment-Fr	Aero	NA	PAID TO UPSEB FOR POWER SUPPLY	31-Mar-95	-	-	-	✓
151	90023851	0	Plant & Equipment-Fr	Aero	NA	M/S ESS JAY TRADING CORPN. PROVIDING OF SECOND RUNW	31-Mar-95	-	-	-	✓
152	110007913	0	Furniture & Fixtures	Aero	NA	PURCHASE OF FURNITURE	31-Mar-95	-	-	-	✓
153	110009378	0	Furniture & Fixtures	Aero	NA	SUPPLY OF FURNITURE	31-Mar-95	-	-	-	✓
154	90020834	0	Plant & Equipment-Fr	Aero	NA	4 NOS PRINTERS EX 1000	31-Mar-95	-	-	-	✗
155	90020836	0	Plant & Equipment-Fr	Aero	NA	4 NOS PRINTERS EX 1000	31-Mar-95	-	-	-	✗
156	90023927	0	Plant & Equipment-Fr	Aero	NA	APPROACH LIGHTING	03-Aug-95	-	-	-	✓
157	90023941	0	Plant & Equipment-Fr	Aero	NA	M/S AMA PVT LTD SUPPLY OF AIRPORT LIGHTING SYSTEM	22-Aug-95	-	-	-	✓
158	90023933	0	Plant & Equipment-Fr	Aero	NA	M/S MELTRON APPROACH LIGHTING SYSTEM	09-Sep-95	-	-	-	✓
159	30001188	0	Runways, Taxiways, Apr	Aero	NA	TURNING PAD	31-Mar-96	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
160	50007357	0	Building Freehold	Aero	NA	CAPITALISATION OF T.B.LUCKNOWCAPITALISATION OF T.B	31-Mar-96	-	-	-	✓
161	90020880	0	Plant & Equipment-Fr	Aero	NA	DG SETDGD SET	31-Mar-96	-	-	-	✓
162	90020882	0	Plant & Equipment-Fr	Aero	NA	CCRSCCRS	31-Mar-96	-	-	-	✓
163	90020885	0	Plant & Equipment-Fr	Aero	NA	SUPPLY OF MB DISKSUPPLY OF MB DISK	31-Mar-96	-	-	-	✗
164	90023999	0	Plant & Equipment-Fr	Aero	NA	SUPPLY OF GLFSUPPLY OF GLF	31-Mar-96	-	-	-	✓
165	90024000	0	Plant & Equipment-Fr	Aero	NA	ANA (P) LTDANA (P) LTD	31-Mar-96	-	-	-	✓
166	90024001	0	Plant & Equipment-Fr	Aero	NA	CAPITALISATION OF LUCKNOW T/BCAPITALISATION OF LUC	31-Mar-96	-	-	-	✓
167	90024002	0	Plant & Equipment-Fr	Aero	NA	PROVISION OF APPROACH LIGHTING SYSTEMPROVISION OF	31-Mar-96	-	-	-	✓
168	110007934	0	Furniture & Fixtures	Aero	NA	FURNITURE FOR NEW TERM BUILDFURNITURE FOR NEW TERM	31-Mar-96	-	-	-	✓
169	110009384	0	Furniture & Fixtures	Aero	NA	COUNTERSCOUNTERS	31-Mar-96	-	-	-	✓
170	110009385	0	Furniture & Fixtures	Aero	NA	CAPITALISATION OF T.BUILDINGCAPITALISATION OF T.BU	31-Mar-96	-	-	-	✓
171	90026682	0	Plant & Equipment-Fr	Aero	NA	M/S ECILXRAY BAGGAGE SYSTEM	31-Mar-96	-	-	-	✗
172	90024016	0	Plant & Equipment-Fr	Aero	NA	CAR CALLING SYSTEM AT C ACAR CALLING SYSTEM AT C A	31-Mar-97	-	-	-	✓
173	90024017	0	Plant & Equipment-Fr	Aero	NA	CAR CALLING SYSTEM AT C ACAR CALLING SYSTEM AT C A	31-Mar-97	-	-	-	✓
174	90024018	0	Plant & Equipment-Fr	Aero	NA	APPROACH LIHGTING SYSTEMAPPROACH LIHGTING SYSTEM	31-Mar-97	-	-	-	✓
175	90026687	0	Plant & Equipment-Fr	Aero	NA	M/S ECILCAPIT OF X-RAY BAGG. AT DIFF. STAT	31-Mar-97	-	-	-	✗
176	90024032	0	Plant & Equipment-Fr	Aero	NA	M/S ESS JAY TRADING CORPREPLACEMENT OF EXISTING R'	31-Mar-98	-	-	-	✓
177	130002408	0	Vehicles-Freehold	Aero	NA	M/S ARAVALI MEDICALAIR BREATHING APPARATUS	31-Mar-98	-	-	-	✓
178	50007065	0	Building Freehold	Aero	NA	M/S BAI NATH BROTHERSCONSTN. OF PERIPHERAL ROAD	31-Mar-98	-	-	-	✓
179	50007392	0	Building Freehold	Aero	NA	M/S SHARAF ALIINATIONAL FLIGHT:AD CABIN	31-Mar-99	-	-	-	✓
180	50007393	0	Building Freehold	Aero	NA	M/S STAR GLOW SIGNINATIONAL FLIGHT: SIGNAGE	31-Mar-99	-	-	-	✓
181	50007394	0	Building Freehold	Aero	NA	M/S MEHTA & SONCOUNTER	31-Mar-99	-	-	-	✓
182	50007395	0	Building Freehold	Aero	NA	M/S RAINBOWFRISKING BOOTH	31-Mar-99	-	-	-	✓
183	50007396	0	Building Freehold	Aero	NA	M/S RAINBOWCOUNTERS	31-Mar-99	-	-	-	✓
184	50007397	0	Building Freehold	Aero	NA	M/S P DS CONSTRUCTIONMOVABLE PARTITION	31-Mar-99	-	-	-	✓
185	50007398	0	Building Freehold	Aero	NA	M/S GLOBLE SYSTEMDISPLAY BOARD	31-Mar-99	-	-	-	✓
186	70001049	0	Boundary- Freehold	Aero	NA	M/S SONI CONSTRUCCIONBOUNDARY WALL	31-Mar-99	-	-	-	✓
187	90024051	0	Plant & Equipment-Fr	Aero	NA	M/S AERCOMFORTA/C T.B PHASE II	31-Mar-99	-	-	-	✓
188	90024052	0	Plant & Equipment-Fr	Aero	NA	M/S NASU SYSTEMSILC 30KW CCRS	31-Mar-99	-	-	-	✓
189	110007984	0	Furniture & Fixtures	Aero	NA	M/S KEDRIYA BHANDARFURNITURES	31-Mar-99	-	-	-	✓
190	110007985	0	Furniture & Fixtures	Aero	NA	M/S KEDRIYA BHANDARFURNITURES	31-Mar-99	-	-	-	✓
191	110007986	0	Furniture & Fixtures	Aero	NA	M/S MEHTA & SONSFURNITURE CONFERENCE HALL	31-Mar-99	-	-	-	✓
192	110007987	0	Furniture & Fixtures	Aero	NA	M/S M S ASSOCIATESSIDE RACKS	31-Mar-99	-	-	-	✓
193	110007988	0	Furniture & Fixtures	Aero	NA	M/S OFFBEET MARKETINGFURNITURES FOR LKO	31-Mar-99	-	-	-	✓
194	110007989	0	Furniture & Fixtures	Aero	NA	M/S OFFBEET MARKETINGCHAIRS FOR OFFICE	31-Mar-99	-	-	-	✓
195	110007990	0	Furniture & Fixtures	Aero	NA	M/S OFFBEET MARKETINGCHAIRS FOR OFFICE	31-Mar-99	-	-	-	✓
196	110009406	0	Furniture & Fixtures	Aero	NA	M/S KENDRIYA BHANDARFURNITURE	31-Mar-99	-	-	-	✓
197	110009407	0	Furniture & Fixtures	Aero	NA	M/S SAJAVAT FURNISHINGCARPET	31-Mar-99	-	-	-	✓
198	110009408	0	Furniture & Fixtures	Aero	NA	M/S CARPET DISRIBUTORCARPET	31-Mar-99	-	-	-	✓
199	110009409	0	Furniture & Fixtures	Aero	NA	M/S MANOJ JAINBEDS &MATTRESS	31-Mar-99	-	-	-	✓
200	110009410	0	Furniture & Fixtures	Aero	NA	M/S KUMAR & COSECURITY HALL CHAIRS	31-Mar-99	-	-	-	✓
201	110009411	0	Furniture & Fixtures	Aero	NA	M/S GRAPHICS SYSTEMLOCKERS	31-Mar-99	-	-	-	✓
202	110009412	0	Furniture & Fixtures	Aero	NA	M/S MEHTA & SONSPARTITION IN TB	31-Mar-99	-	-	-	✓
203	110009413	0	Furniture & Fixtures	Aero	NA	M/S OFFBEET MARKETINGCHAIRS	31-Mar-99	-	-	-	✓
204	110009414	0	Furniture & Fixtures	Aero	NA	M/S MANOJ JAINWORKSHOP TABLES	31-Mar-99	-	-	-	✓
205	150004732	0	Office Appliances-Fr	Aero	NA	M/S SUPER BAZAARCOMPUTER/PRINTERS/LAN & M	31-Mar-99	-	-	-	✓
206	150006238	0	Office Appliances-Fr	Aero	NA	M/S DATEX ELECTRONICSUPS	31-Mar-99	-	-	-	✗
207	90020995	0	Plant & Equipment-Fr	Aero	NA	M/S MODI XEROXPHOTOCOPIER	31-Mar-99	-	-	-	✗
208	90022797	0	Plant & Equipment-Fr	Aero	NA	M/S HARI RAM KALSITELEPHONE HAND SETS	31-Mar-99	-	-	-	✗
209	90022798	0	Plant & Equipment-Fr	Aero	NA	M/S HARI RAM KALSITELEPHONE INSTRUMENTS	31-Mar-99	-	-	-	✗
210	90022808	0	Plant & Equipment-Fr	Aero	NA	M/S LASER GRAPHIXUPS	08-Sep-99	-	-	-	✗
211	90021108	0	Plant & Equipment-Fr	Aero	NA	M/S LEO. BUSINESS SYSTEMSPURCHES OF PANASONIC FAX	14-Sep-99	-	-	-	✗
212	110008036	0	Furniture & Fixtures	Aero	NA	M/S V.D.ASSOCIATESSTEEL BOXES	30-Sep-99	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
213	110008060	0	Furniture & Fixtures	Aero	NA	M/S OFF BEET MARKETINGOFFICE FURNITURE	31-Oct-99	-	-	-	✓
214	150006258	0	Office Appliances-Fr	Aero	NA	M/S MODI XEROX LTDPPC MACHINE	31-Oct-99	-	-	-	✓
215	110008035	0	Furniture & Fixtures	Aero	NA	M/S V.D.ASSOCIATESSTEEL BOXES	30-Nov-99	-	-	-	✓
216	90021134	0	Plant & Equipment-Fr	ANS	NA	M/S PARK AIR ELECT.VHF TRANS RECEIVERS(AM)	31-Dec-99	-	-	-	✗
217	110008047	0	Furniture & Fixtures	Aero	NA	M/S OFF BEET MARKETINGOFFICE FURNITURE	31-Dec-99	-	-	-	✓
218	50007426	0	Building Freehold	Aero	NA	M/S SHARAF ALIPROV. OF COUNTERS & PARTITIONS IN VIE	31-Jan-00	-	-	-	✓
219	90024093	0	Plant & Equipment-Fr	ANS	NA	M/S UNIVERSAL T. CORPN.POWER SUPPLY CABLE OF ILS G	31-Jan-00	-	-	-	✗
220	90024094	0	Plant & Equipment-Fr	Aero	NA	M/S SIEL AIRCON LTD.120 LTR. WATER COOLER	31-Jan-00	-	-	-	✓
221	90021122	0	Plant & Equipment-Fr	Aero	NA	M/S R.D. ELECTRONICSOVERHEAD PROJECTIONS	29-Feb-00	-	-	-	✗
222	30001266	0	Runways,Taxiways,Apr	Aero	NA	CONSULTANCY CHARGES	31-Mar-00	-	-	-	✓
223	90024121	0	Plant & Equipment-Fr	Aero	NA	M/S UNIVERSAL TRADING CORPAPI AT BOTH APPROACHES A	31-Mar-00	-	-	-	✓
224	90024122	0	Plant & Equipment-Fr	Aero	NA	DR/CR NOTE FROM RC&DU,FEBSUPPL OF POWER UNITS	31-Mar-00	-	-	-	✓
225	90024123	0	Plant & Equipment-Fr	Aero	NA	M/S SIDDARTHA CONST CO.STAND BY DG SET AND TRANSFO	31-Mar-00	-	-	-	✓
226	90024124	0	Plant & Equipment-Fr	Aero	NA	M/S VARUN ASSOCIATESAPRON FLOOD LIGHT TO ISOLATE P	31-Mar-00	-	-	-	✓
227	90024125	0	Plant & Equipment-Fr	Aero	NA	M/S ASSOCIATE NG.POWER CABLE SUPPLY	31-Mar-00	-	-	-	✓
228	90024126	0	Plant & Equipment-Fr	Aero	NA	M/S SURYA TOOL & EQUIPMENTEMP. CONTROL	31-Mar-00	-	-	-	✓
229	90021162	0	Plant & Equipment-Fr	ANS	NA	M/S SIMOCOHAND HELD VHF 1-BS,6HHS,1-SM	31-Mar-00	-	-	1,39,331	✗
230	110009434	0	Furniture & Fixtures	Aero	NA	M/S OFFBEET MARKETINGSUPPLY OF FURNITURE	05-Jun-00	-	-	-	✓
231	90024171	0	Plant & Equipment-Fr	Aero	NA	M/S PURY'S REFRIGERATIONWATER COOLER NEW CARGO COM	14-Jul-00	-	-	-	✓
232	90021178	0	Plant & Equipment-Fr	Common	Specific identification	M/S R.D ELECTRONICSSUPPLY OF TATA PLANE TELEPHONE	15-Sep-00	-	-	-	✗
233	90022829	0	Plant & Equipment-Fr	Aero	NA	M/S.TEKTRONIXDIGITAL STORAGE OSCILLOSCOPE 1 NO.	30-Sep-00	-	-	-	✗
234	90024182	0	Plant & Equipment-Fr	Aero	NA	M/S JAWAHAR INDUSTRIESWATER COOLER	30-Sep-00	-	-	-	✓
235	90022820	0	Plant & Equipment-Fr	Aero	NA	M/S SINDH GRAMOPHON HOUSESUPPLY OF PUBLIC ADDRESS	10-Nov-00	-	-	-	✗
236	90021257	0	Plant & Equipment-Fr	Aero	NA	M/S SRIJAN SYSTEM (P) LTDBIRD SCARING DEVICES	30-Nov-00	-	-	-	✓
237	110009440	0	Furniture & Fixtures	Ans	NA	M/S HINDUSTAN ENTERPRISEFURNITURE FOR ATC.	23-Jan-01	-	-	-	✓
238	150004806	0	Office Appliances-Fr	Aero	NA	M/S PARDASANI & ASSOCIATEWIPRO EPSON LQ1050 DOT MA	26-Mar-01	-	-	-	✓
239	90021184	0	Plant & Equipment-Fr	Aero	NA	M/S SHIVA ELECTROINCSSUPPLY OF TELEPHONE SETS.	26-Mar-01	-	-	-	✗
240	150004841	0	Office Appliances-Fr	Aero	NA	M/S MEGAHERY TECHNOLOGIESUPPLY OF COMPUTER AND UP	29-Mar-01	-	-	-	✗
241	90021230	0	Plant & Equipment-Fr	ANS	NA	M/S TRADING CORPORATION OF INDIAFREQUENCY COUNTR (	30-Mar-01	-	-	-	✗
242	90021231	0	Plant & Equipment-Fr	Aero	NA	M/S GET CONNECTEDMOBILE PHONE NOKIA	30-Mar-01	-	-	-	✗
243	110008080	0	Furniture & Fixtures	Aero	NA	M/S IMAM ALI AND SONSPURCHASE OF ALMIRAH	30-Mar-01	-	-	-	✓
244	110008083	0	Furniture & Fixtures	Aero	NA	M/S MEGAHERTZ TECHONOLOGICOMPUTER PRINTER , TABLE	30-Mar-01	-	-	-	✓
245	150004842	0	Office Appliances-Fr	Aero	NA	M/S MEGAHERTY TECHNOLOGIECOMPUTER PRINTER , TABLE	30-Mar-01	-	-	-	✓
246	90021232	0	Plant & Equipment-Fr	ANS	NA	M/S SONY WORLDSONY CORDLESS PHONE	30-Mar-01	-	-	7,176	✗
247	50007455	0	Building Freehold	Aero	NA	M/S BAIJ NATH & BROSPROVI BARRIER SECURITY HUT	31-Mar-01	-	-	-	✓
248	50008117	0	Building Freehold	Aero	NA	M/S BAIJ NATH & BROS.CONST OF CYCLE/SCOOTER SHED	31-Mar-01	-	-	-	✓
249	50008253	0	Building Freehold	Common	Common Asset ratio	M/S RAKESH TRADERSCONST. OF CAR GARRAGE	31-Mar-01	7,348	1,045	43,903	✓
250	90021283	0	Plant & Equipment-Fr	ANS	NA	M/S BIHAR COMMUNICATIONSDIGITAL MASTER CLOCKS & SL	31-Mar-01	-	-	-	✗
251	90022845	0	Plant & Equipment-Fr	ANS	NA	M/S TEKTRONIX INC.CUSTOM DUTY FOR DIGITAL STORAGE	31-Mar-01	-	-	-	✗
252	90024197	0	Plant & Equipment-Fr	Aero	NA	M/S MISHRA CONSTRUCTIONINSTALLATION OF EXHAUST FAN	31-Mar-01	-	-	-	✓
253	90024198	0	Plant & Equipment-Fr	Aero	NA	M/S STATE POWER ELECTRICITY BOARDFUNDED DEPOSITED FO	31-Mar-01	-	-	-	✓
254	110008087	0	Furniture & Fixtures	Aero	NA	M/S KASHMIR EMPORIUMWOODEN CABINETS AND CARPETS	31-Mar-01	-	-	-	✓
255	90021284	0	Plant & Equipment-Fr	ANS	NA	M/S VISTAR ELECTRONICS5-KVA (IPH) VPS SYSTEM (MSSR	31-Mar-01	-	-	4,17,450	✗
256	90024261	0	Plant & Equipment-Fr	Aero	NA	M/S MAMTA PRODUCTSSUPPLY DESERT COOLERS-13NOS.	16-Aug-01	-	-	-	✓
257	150006282	0	Office Appliances-Fr	Aero	NA	M/S EURKA FORBES LTDSTC.WATER PURIFIER	18-Sep-01	-	-	-	✓
258	70001060	0	Boundary- Freehold	Aero	NA	M/S A.K.TRIPATHICONST. OF BOUND WALL	13-Nov-01	-	-	-	✓
259	90021313	0	Plant & Equipment-Fr	Aero	NA	PURCHASE OF FLIGHT INFORMATION DISPLAY SYSTEM (FID	23-Nov-01	-	-	-	✓
260	90022872	0	Plant & Equipment-Fr	Aero	NA	M/S SINDH GRAMOPHONE HOUSEMEGAPHONE FOR FIRE	31-Dec-01	-	-	-	✓
261	110009447	0	Furniture & Fixtures	Aero	NA	M/S S.R.TRADERSCOMPUTER FURNITURES	04-Jan-02	-	-	-	✓
262	90022865	0	Plant & Equipment-Fr	ANS	NA	M/S ELA CORPORATION.SUPPLY OF DATA LOGGER TAPE @RS	23-Jan-02	-	-	-	✗
263	110009457	0	Furniture & Fixtures	Aero	NA	M/S JBM Industries Ltd.SPPLY OF PSSGER TROLLEY	31-Jan-02	-	-	-	✓
264	90021306	0	Plant & Equipment-Fr	ANS	NA	M/S IMTEG ELECTRONICSSUPPLY OF 5 KVA UPS WITH SMF	15-Feb-02	-	-	1,73,289	✗
265	90024242	0	Plant & Equipment-Fr	Aero	NA	M/S VENUS ELECTRICALS REFCONT TOILET-PROV ELCT WRK	05-Mar-02	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
266	110009448	0	Furniture & Fixtures	Ans	NA	M/S S.R.TRADERSSUPPLY OF FURNITURE FOR AMSS	05-Mar-02	-	-	-	✓
267	90021307	0	Plant & Equipment-Fr	ANS	NA	M/S SRJAN SYSTEMS (P) LTSUPPLY OF BIRD SPIKES	15-Mar-02	-	-	2,17,060	✗
268	90024260	0	Plant & Equipment-Fr	Aero	NA	M/S LOTUS INTERNATIONALSITC AIR-CUTAINS	15-Mar-02	-	-	-	✓
269	130002409	0	Vehicles-Freehold	Aero	NA	M/S AGNISHAMAN ENGINEERSSUPPLY OF FIRST AID FIRE E	26-Mar-02	-	-	-	✓
270	110008114	0	Furniture & Fixtures	Aero	NA	M/S PRATAP GENERAL & GIFT STOPLASTIC CHARTS -20 NO	27-Mar-02	-	-	-	✓
271	90024299	0	Plant & Equipment-Fr	Aero	NA	M/S REWARI RADIOSREFRIGRATOR 165 LTS FOR APD	30-Mar-02	-	-	-	✓
272	150004960	0	Office Appliances-Fr	Aero	NA	M/S DIXIT INFOTECH SERVICESUPPLY OF PRINTER LQ105	30-Mar-02	-	-	-	✗
273	90021334	0	Plant & Equipment-Fr	Aero	NA	M/S SINGH CORPORATIONSUPPLY OF POWER WARE UPS 500V	30-Mar-02	-	-	-	✗
274	50007464	0	Building Freehold	Aero	NA	M/S SHARP CONSTRUCTION COCONST. OF TOILET COMPLEX	31-Mar-02	45,819	-	-	✓
275	50008266	0	Building Freehold	Common	Common Asset ratio	M/S SH. A.K.TRIPATHICNST. OF SCOOTER GARAGE	31-Mar-02	1,88,235	22,520	9,45,826	✓
276	50008267	0	Building Freehold	Common	Common Asset ratio	M/S A.K.TRIPATHICNST. OF RESIDENTIAL QTRS	31-Mar-02	1,45,461	17,402	7,30,899	✓
277	70001063	0	Boundary- Freehold	Aero	NA	M/S SHARAF ALIRAISSING OF HEIGHT OF OPERATIONAL WAL	31-Mar-02	-	-	-	✓
278	70001064	0	Boundary- Freehold	Aero	NA	M/S GANGOTRI ENTERPRISESBOUNDARY WALL FOR EXTN. OF	31-Mar-02	-	-	-	✓
279	90021383	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.HAND HELD TRANS RECEIVERS (	31-Mar-02	-	-	49,262	✗
280	90021384	0	Plant & Equipment-Fr	Aero	NA	FLIGHT INFORMATION DISPLAY SYS ENTRY TAX PAYMENT B	31-Mar-02	-	-	-	✗
281	90021385	0	Plant & Equipment-Fr	ANS	NA	M/S ECILSUPPLY AND INSTALLATION OF AMSS	31-Mar-02	-	-	-	✗
282	90021386	0	Plant & Equipment-Fr	ANS	NA	M/S ECILI NO. UPS FOR AMSS	31-Mar-02	-	-	-	✗
283	90021388	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.1 NO. MOTOROLA VHF TRANSREC	31-Mar-02	-	-	-	✗
284	90021389	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.13 NO. MOTOROLA VHF TRANSRE	31-Mar-02	-	-	-	✗
285	90021390	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.TECHNICAL/SERVICE MANUAL FO	31-Mar-02	-	-	-	✗
286	90021391	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.TECHNICAL/SERVICE MANUAL FO	31-Mar-02	-	-	-	✗
287	90021392	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.10AMP 220 V AC POWER SUPPLY	31-Mar-02	-	-	-	✗
288	90021393	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.SINGLE UNIT BATTERY CHARGER	31-Mar-02	-	-	23,918	✗
289	90022879	0	Plant & Equipment-Fr	ANS	NA	M/S BOONTON ELECT..U S APEAK POWER METER WITH ACCE	31-Mar-02	-	-	8,43,144	✗
290	90024304	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAYSHARAM ELECBEING PROV. OF TAXI AND APRON	31-Mar-02	-	-	-	✓
291	90024305	0	Plant & Equipment-Fr	Aero	NA	M/S ASSOC. ENGG.C/O SUMMERSIBLE PUMP	31-Mar-02	-	-	-	✓
292	90024306	0	Plant & Equipment-Fr	Aero	NA	M/S UNIVERSAL TRADERSO POWER SUPPLY	31-Mar-02	-	-	-	✓
293	90024307	0	Plant & Equipment-Fr	Aero	NA	M/S SHIVALICITC-CHANGEOVER SYSTEM	31-Mar-02	-	-	-	✓
294	90026708	0	Plant & Equipment-Fr	Aero	NA	M/S HEIMANN SYS INC.XBIS - HAND BAGGAGE MODEL	31-Mar-02	-	-	-	✗
295	110008124	0	Furniture & Fixtures	Aero	NA	SR TRADERS, FURNITURE FOR COMP UTERSR TRADERS, FUR	31-Mar-02	-	-	-	✓
296	110008125	0	Furniture & Fixtures	Aero	NA	M/S GRAPHIC SYSTEM P LTD.PURCHASE OF FURNITURES	31-Mar-02	-	-	-	✓
297	110009458	0	Furniture & Fixtures	Aero	NA	M/S GRAPHIC SYSTEM (P) LTD.FURNITURE	31-Mar-02	-	-	-	✓
298	130002410	0	Vehicles-Freehold	Aero	NA	M/S JOSEPH LESLIESUPPLY OF B.A.SET/CYLINDER 2:0	31-Mar-02	-	-	-	✓
299	150004969	0	Office Appliances-Fr	Aero	NA	INITIATION DATA SYSTEMPRINTER EPSON DMP & IJ	31-Mar-02	-	-	-	✗
300	150004970	0	Office Appliances-Fr	Aero	NA	MIGRA ELECTRONIC LTDCOMPUTER MODEL COMPAQ	31-Mar-02	-	-	-	✗
301	150004971	0	Office Appliances-Fr	Aero	NA	INITIATION DATA SYSTEMSCOMPACT PRINTER IJ 650	31-Mar-02	-	-	-	✗
302	150006324	0	Office Appliances-Fr	Aero	NA	M/S MANMACHINE(INDIA) PVTSUPPLY OF FLOOR SCRUBBER	31-Mar-02	-	-	-	✓
303	150006327	0	Office Appliances-Fr	Aero	NA	M/S ARGUS BUSINESS MACHINESPURCHASE OF FAX MACHINE	31-Mar-02	-	-	-	✗
304	150006330	0	Office Appliances-Fr	Aero	NA	M/S LUCKNOW RADIOSSUPPLY OF BPL TELEPHONES	31-Mar-02	-	-	-	✗
305	150006333	0	Office Appliances-Fr	Aero	NA	M/S MODERN COMMUNICATIONMOBILE SET FOR APD	31-Mar-02	-	-	-	✗
306	90021387	0	Plant & Equipment-Fr	ANS	NA	M/S NAVIA AVIATION, NORWAYILS WITH ACCESSORIES	31-Mar-02	-	-	1,79,53,036	✗
307	90040279	0	Plant & Equipment-Fr	ANS	NA	AMSS	17-Jun-02	-	-	5,58,350	✗
308	90024348	0	Plant & Equipment-Fr	Aero	NA	M/S MANISH ELECTRONICSPURCHASE OF SUBMERSIBAL PUMP	09-Jul-02	-	-	-	✓
309	90024349	0	Plant & Equipment-Fr	Aero	NA	M/S AJITA TRADING COMPANYPROVISION OF ELECTRIC MET	09-Jul-02	-	-	-	✓
310	150004987	0	Office Appliances-Fr	Aero	NA	M/S SINGH CORPORATIONSUPPLY OF POWER WARE UPS 500V	22-Jul-02	-	-	-	✗
311	150005017	0	Office Appliances-Fr	Aero	NA	M/S GCN INFO TECH.PURCHASE OF COMPUTERS	30-Sep-02	-	-	-	✗
312	70001194	0	Boundary- Freehold	Aero	NA	M/S BAIJ NATH 7 BROS.CONSTRUCTION OF COMPOUND WALL	31-Dec-02	-	-	-	✓
313	110008181	0	Furniture & Fixtures	Aero	NA	M/S A.K.G. ENTERPRISESNEWS PAPER STANDS	22-Jan-03	-	-	-	✓
314	110008193	0	Furniture & Fixtures	Aero	NA	M/S S.R. TRADERSSUPPLY OF SOFA SET	31-Jan-03	-	-	-	✓
315	90024341	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAYSHWARAN ELECT.WORKSSUPP. OF 37 HEAT CONV.	03-Feb-03	-	-	-	✓
316	110009460	0	Furniture & Fixtures	Aero	NA	M/S SACHDEVA SURGICAL CO. LTDPURCHASE OF HOSPITAL	05-Mar-03	-	-	-	✓
317	30001195	0	Runways,Taxiways,Apr	Aero	NA	M/S TRG B.R.A.EXTENSION OF RUNWAY	31-Mar-03	-	-	-	✓
318	30001240	0	Runways,Taxiways,Apr	Aero	NA	M/S UPPAL ENGG.EXTENSION OF TAXIWAYS	31-Mar-03	-	-	-	✓



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Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
319	30001269	0	Runways,Taxiways,Apr	Aero	NA	M/S UPPAL ENGG.EXTENSION OF APRON	31-Mar-03	-	-	-	✓
320	30001270	0	Runways,Taxiways,Apr	Aero	NA	M/S TRGBRAEXTENSION OF APRON	31-Mar-03	-	-	-	✓
321	50007089	0	Building Freehold	Aero	NA	M/S UPPAL ENGG.CONSTRUCTION OF ROAD,BRIDGES & CULV	31-Mar-03	-	-	-	✓
322	50007090	0	Building Freehold	Aero	NA	M/S TRGBRACONSTRUCTION OF ROAD,BRIDGES & CULVERTS	31-Mar-03	-	-	-	✓
323	70001006	0	Boundary- Freehold	Aero	NA	M/S SURFACE TECH.INDIA P. LTD.PROVIDING OF TEMPORA	31-Mar-03	-	-	-	✓
324	70001079	0	Boundary- Freehold	Aero	NA	M/S BAIJNATH & BROS.PROVISION & FIXING BARBED WIRE	31-Mar-03	-	-	-	✓
325	70001080	0	Boundary- Freehold	Aero	NA	M/S SURFACE TECH(INDIA) P. LTD.P/F OF BARBED WIRE/	31-Mar-03	-	-	-	✓
326	70001195	0	Boundary- Freehold	Aero	NA	M/S BAIJNATH & BROTHERSPROV. OF CHAIN LINK FENCING	31-Mar-03	-	-	-	✓
327	90021511	0	Plant & Equipment-Fr	ANS	NA	M/S ECILTPT. CHGS FOR AMSS	31-Mar-03	-	-	-	✗
328	90021513	0	Plant & Equipment-Fr	ANS	NA	M/S AIR SYS ATM INC(DME(LP) WITH ACCESSORIES	31-Mar-03	-	-	-	✗
329	90021517	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLAVHF BASE STN - MDL NO. GM950/WITH ACCE	31-Mar-03	-	-	-	✗
330	90021518	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLAVHF HH SET-GP328 AND BATTERYBATTERY CH	31-Mar-03	-	-	-	✗
331	90024425	0	Plant & Equipment-Fr	Aero	NA	M/S ANOOP REFRIDRATIONSUPPLY OF WATER COOLERS	31-Mar-03	-	-	-	✓
332	90024426	0	Plant & Equipment-Fr	Aero	NA	M/S EUREKA FORBES LTD.SUPPLY OF ACQUAGUARD	31-Mar-03	-	-	-	✓
333	90024427	0	Plant & Equipment-Fr	Aero	NA	M/S MANISH ELECTRICALSSUPPLY OF ENERGY METRES	31-Mar-03	-	-	-	✓
334	90024428	0	Plant & Equipment-Fr	Aero	NA	M/S VIDEOCON INTERNATIONAL LTD.SUPPLY OF 1.5 TON W	31-Mar-03	-	-	-	✓
335	90024429	0	Plant & Equipment-Fr	Aero	NA	M/S BALAJI ENTERPRISESELECTRICAL WORKS IN COLD STO	31-Mar-03	-	-	-	✓
336	90024430	0	Plant & Equipment-Fr	Cargo	NA	M/S ANOOP REFRIGERATIONPROVIDING BOILER SYSTEM & O	31-Mar-03	-	-	-	✓
337	90024431	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAYASWARAN ELECT.WORKSOF IMPROVE.OF ILL	31-Mar-03	-	-	-	✓
338	90024439	0	Plant & Equipment-Fr	Aero	NA	M/S ASHA EQUIPMENTSSITC OF TELESCOPIC LIGHTS	31-Mar-03	-	-	-	✓
339	110008197	0	Furniture & Fixtures	Aero	NA	M/S MORDERN SYSTEMSFURNITURE/FIXTURE PURCHASED7 EX	31-Mar-03	-	-	-	✓
340	110008198	0	Furniture & Fixtures	Aero	NA	M/S S.R.TRADERSFURNITURE & FIXTURE FOR PROJECT OFF	31-Mar-03	-	-	-	✓
341	110008199	0	Furniture & Fixtures	Common	Specific identification	M/S GRAHPIC SYSTEMSPURCHASE OF PHOTOCOPIER	31-Mar-03	-	-	-	✗
342	110008200	0	Furniture & Fixtures	Common	Specific identification	M/S MODERN SYSTEMSPURCHASE OF PHOTOCOPIER	31-Mar-03	-	-	-	✗
343	110008201	0	Furniture & Fixtures	Common	Specific identification	M/S S.R. TRADERSPURCHASE OF PHOTOCOPIER	31-Mar-03	-	-	-	✗
344	110008202	0	Furniture & Fixtures	Aero	NA	M/S GRAPHIC SYSTEMPURCHASE OF COMPUTER TABLE	31-Mar-03	-	-	-	✓
345	110008203	0	Furniture & Fixtures	Aero	NA	M/S GRAPHIC SYSTEMPURCHASE OFCOMPUTER TABLE	31-Mar-03	-	-	-	✓
346	110008204	0	Furniture & Fixtures	Aero	NA	M/S GRAPHIC SYSTEMPURCHASE OFCOMPUTER TABLE	31-Mar-03	-	-	-	✓
347	130001982	0	Vehicles-Freehold	Aero	NA	M/S BENGAL METAL WORKS.KOLKATAGRASS CUTTING MACHIN	31-Mar-03	-	-	-	✗
348	130001984	0	Vehicles-Freehold	Aero	NA	M/S HMT LTD.SUPPLY OF 1NO TRACTOR(ENGINE NO.37757)	31-Mar-03	-	-	-	✗
349	150006408	0	Office Appliances-Fr	Aero	NA	M/S MODI XEROX CORP. LTD.TRF OF PHOTOCOPIER PROCUR	31-Mar-03	-	-	-	✗
350	150006417	0	Office Appliances-Fr	Aero	NA	M/S KUMAR ELECTRICALSFAX MACHINE PANASONIC-KXFT-73	31-Mar-03	-	-	-	✗
351	50007506	0	Building Freehold	Aero	NA	M/S MEHTA & SONSTALLUMIUM PARTITION IN BRIEFINGROOM	31-Mar-03	-	-	-	✓
352	50007507	0	Building Freehold	Aero	NA	M/S BAIJNATH & BROTHERSCONST. OF ADDITIONAL ROOM I	31-Mar-03	-	-	-	✓
353	90021448	0	Plant & Equipment-Fr	Aero	NA	M/S METOREX SECURITY PRODUCTS OYPROCUREMENT OF DFM	31-Mar-03	-	-	-	✗
354	90021470	0	Plant & Equipment-Fr	Aero	NA	M/S METOREX SECURITY PRODUCTS OYPROCUREMENT OF HHM	31-Mar-03	-	-	-	✗
355	90021514	0	Plant & Equipment-Fr	ANS	NA	M/S AIR SYS ATM INC(DME(HP) WITH ACCESSORIES	31-Mar-03	-	-	68,20,116	✗
356	90021579	0	Plant & Equipment-Fr	Aero	NA	M/S NAVIA AVIATIONILS 1NO ADCAPT. OF EQUIP. COST T	31-Mar-03	-	-	-	✗
357	150005030	0	Office Appliances-Fr	Aero	NA	M/S MICROMAX INFORMATION LTD.DEVELOP. & SUPPLY OF	31-Mar-03	-	-	-	✗
358	150005031	0	Office Appliances-Fr	Aero	NA	M/S SAGAR LIFE SYSTEMUPGRADNG OF COMPUTER	31-Mar-03	-	-	-	✗
359	150005032	0	Office Appliances-Fr	Aero	NA	M/S INITIATIVE DATA SYSTEMSPURCH.OF COMPUTER.DOC.3	31-Mar-03	-	-	-	✗
360	150005033	0	Office Appliances-Fr	Aero	NA	M/S SOFTWARE ENGG. P LTD.SUPPLY OF STRUD SOFTWARE	31-Mar-03	-	-	-	✗
361	150005044	0	Office Appliances-Fr	Aero	NA	M/S UNIQUE SERVICESDOT MATRIX PRINTER LQ1050 132 C	31-Mar-03	-	-	-	✗
362	150005062	0	Office Appliances-Fr	Aero	NA	M/S UNIQUE SERVICESUPS IKVA(POWER PACK)	31-Mar-03	-	-	-	✗
363	90040280	0	Plant & Equipment-Fr	ANS	NA	TRANSPORTATION CHARGES FOR AMSS	31-Mar-03	-	-	21,542	✗
364	150005102	0	Office Appliances-Fr	Aero	NA	M/S GCN INFOTECH P.LTDSUPPLY OF COMPUTER COMPAQ MA	14-May-03	-	-	-	✗
365	150005112	0	Office Appliances-Fr	Aero	NA	M/S GCN INFOTECH P.LTDSUPPLY OF COMPUTER COMPAQ MA	14-May-03	-	-	-	✗
366	150005131	0	Office Appliances-Fr	Aero	NA	M/S TULIP COMPUTERSSUPPLY OF UPS FOR ACS	22-May-03	-	-	-	✗
367	150005133	0	Office Appliances-Fr	Aero	NA	M/S SANSRI INFOTECHPURCHASE OF SAMSUNG CD WRITER	25-Jun-03	-	-	-	✗
368	90024448	0	Plant & Equipment-Fr	Aero	NA	M/S ESS EM ENTERPRISESPROVISION OF TRAFFIC SIGNAL	15-Jul-03	-	-	-	✓
369	110008221	0	Furniture & Fixtures	Aero	NA	M/S S.R. TRADERSPURCHASE OF 1 COMPUTERS CHAIRS & 2	04-Aug-03	-	-	-	✓
370	150006440	0	Office Appliances-Fr	Aero	NA	M/S RADIO ELECTRIC HOUSESUPPLY OF PLAN PHONE AND P	09-Sep-03	-	-	-	✗
371	90024446	0	Plant & Equipment-Fr	Aero	NA	M/S VENUS ELECTRICALS & REFRIGRATORSUPPLY OF CELLI	12-Sep-03	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
372	90024452	0	Plant & Equipment-Fr	Aero	NA	M/S AGARWAL TRADERSDESSERT COOLER	24-Sep-03	-	-	-	✓
373	110008225	0	Furniture & Fixtures	Aero	NA	M/S FAIRDEAL AGENCIESPURCHASE OF 3 NOS CTV AND 1 N	07-Oct-03	-	-	-	✓
374	90024449	0	Plant & Equipment-Fr	Aero	NA	M/S ESS EM ENTERPRISEDESERT COOLER	17-Oct-03	-	-	-	✓
375	90024450	0	Plant & Equipment-Fr	Aero	NA	M/S VIDEOCON INTERNATIONAL LTDSUPPLY OF WINDOW TYP	17-Oct-03	-	-	-	✓
376	150006443	0	Office Appliances-Fr	Aero	NA	M/S ARGUS BUSINESS MACHINES (P) LTD.SUPPLY OF PHOT	10-Nov-03	-	-	-	✗
377	70001196	0	Boundary- Freehold	Aero	NA	M/S BAIJNATH & BROTHERSPROVISION OF WIRE GAUGE SHU	29-Dec-03	0	-	-	✓
378	150005096	0	Office Appliances-Fr	Aero	NA	M/S IICIT COMPUTERSSUPPLY OF PRINTERS(EPSON 3 & WI	05-Jan-04	-	-	-	✗
379	150005130	0	Office Appliances-Fr	Aero	NA	M/S CEDAR ENGINEERS & SYSTEMS (P) LTD.PURCHASE OF	19-Jan-04	-	-	-	✗
380	90024473	0	Plant & Equipment-Fr	Aero	NA	M/S I.M.K. ENGG. WORKS. LUCKNOWINSTALLATIONS OF LI	31-Jan-04	-	-	-	✓
381	90021650	0	Plant & Equipment-Fr	ANS	NA	M/S MOTOROLA INDIA LTD.HAND HELD VHF FM TRANSRECEI	19-Feb-04	-	-	-	✗
382	110008231	0	Furniture & Fixtures	Aero	NA	M/S BANARASI DAS KAPOOR CHANDCARPETING AND FOAM WO	12-Mar-04	-	-	-	✓
383	110008232	0	Furniture & Fixtures	Aero	NA	M/S GRAPHICS SYSTEMS PVT. LTDPURCHASE OF STEEL RAC	12-Mar-04	-	-	-	✓
384	110008235	0	Furniture & Fixtures	Aero	NA	M/S MANGAL TRADERSPURCH.OF 15 STEEL ALMIRAHA, 6 ST	18-Mar-04	-	-	-	✓
385	30001199	0	Runways,Taxiways,Apr	Aero	NA	M/S TRG BRA CONSORTIUMADDL. CAPITALISATION OF RUNW	31-Mar-04	-	-	-	✓
386	30001243	0	Runways,Taxiways,Apr	Aero	NA	M/S TRG BRA CONSORTIUMADDITIONAL CAPITALISATION OF	31-Mar-04	-	-	-	✓
387	30001272	0	Runways,Taxiways,Apr	Aero	NA	M/S UPPAL ENGG. CO. PVT LTD.ADD. CAPITALISATION OF	31-Mar-04	-	-	-	✓
388	50007100	0	Building Freehold	Aero	NA	M/S SURFACE TECH INDIA (P) LTDCONSTRUCTION OF MAIN	31-Mar-04	-	-	-	✓
389	50007101	0	Building Freehold	Aero	NA	M/S A.K TRIPATHIPROVISION OF STORM WATER DRAINAGE	31-Mar-04	-	-	-	✓
390	50007102	0	Building Freehold	Aero	NA	M/S UPPAL ENGG. CO. PVT LTD.ADD. CAPITALISATION OF	31-Mar-04	-	-	-	✓
391	50007103	0	Building Freehold	Aero	NA	M/S TRG BRA CONSORTIUMADDITIONAL CAPITALISATION OF	31-Mar-04	-	-	-	✓
392	50007531	0	Building Freehold	ANS	NA	M/S KRISHAN ARORA CONSTRUCTION OF GLIDE PATH BUILDI	31-Mar-04	-	-	-	✗
393	50007532	0	Building Freehold	Aero	NA	M/S BAIJNATH & BROS.CONSTRUCTION OF PLATFORM FOR N	31-Mar-04	-	-	-	✓
394	50007533	0	Building Freehold	Aero	NA	M/S SHARAF ALI CONSTRUCTION OF CCR & DG SET ROOM	31-Mar-04	6,17,159	-	-	✓
395	90021700	0	Plant & Equipment-Fr	Aero	NA	M/S METOREX SECURITY PRODUCTS O <sub>2</sub> SUPPLY OF DFMDs 1	31-Mar-04	-	-	-	✗
396	90021720	0	Plant & Equipment-Fr	Aero	NA	M/S METOREX SECURITY PRODUCTS O <sub>2</sub> SUPPLY OF HHMDs 2	31-Mar-04	-	-	-	✗
397	90022912	0	Plant & Equipment-Fr	ANS	NA	M/S B.K. TELECOM SYSTEM (P) LTD.SUPPLY OF EPBAX SY	31-Mar-04	-	-	21,20,596	✗
398	90024491	0	Plant & Equipment-Fr	Aero	NA	M/S L.G ELECTRONICSSUPPLY OF 1.5 TON SPLIT TYPE AC	31-Mar-04	-	-	-	✓
399	90024492	0	Plant & Equipment-Fr	Aero	NA	M/S TRG BRA CONSORTIUMD G SET 320 KVA WITH AMF PAN	31-Mar-04	-	-	-	✓
400	90024493	0	Plant & Equipment-Fr	Aero	NA	M/S TRG BRA CONSORTIUMGLF FITTING (IMPORTED), ISOL	31-Mar-04	-	-	-	✓
401	90024494	0	Plant & Equipment-Fr	Aero	NA	M/S TRG BRA CONSORTIUMRUNWAY LIGHTING CABLES INCL.	31-Mar-04	-	-	-	✓
402	90024495	0	Plant & Equipment-Fr	Aero	NA	M/S TRG BRA CONSORTIUMCONSTANT CURRENT REGULATOR 6	31-Mar-04	-	-	-	✓
403	90024496	0	Plant & Equipment-Fr	Aero	NA	M/S TRG BRA CONSORTIUMRUNWAY SIGN EGDE LIGHTINGS	31-Mar-04	-	-	-	✓
404	90024497	0	Plant & Equipment-Fr	Aero	NA	M/S REWINDER TECHNO ELECTRICALSSUPPLY OF 180° RED	31-Mar-04	-	-	-	✓
405	90024498	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAYASHARAWAN ELECTRICAL WORKSPOWER SUPPLY &	31-Mar-04	-	-	-	✓
406	90024499	0	Plant & Equipment-Fr	Aero	NA	M/S SAI COOLING POINTSITC OF 1.5 TON SPLIT TYPE AC	31-Mar-04	-	-	-	✓
407	90024500	0	Plant & Equipment-Fr	Aero	NA	M/S MANISH ELECTRICALSPROVISION OF TAXI WAY EDGE L	31-Mar-04	-	-	-	✓
408	90024530	0	Plant & Equipment-Fr	Aero	NA	M/S REFRICOPURCHASE OF STABILISER VIDE BPV 61 20022	31-Mar-04	-	-	-	✓
409	90024543	0	Plant & Equipment-Fr	Aero	NA	M/S WESTERN ENGG CO.PROVISION OF AIR CONDITIONING	31-Mar-04	-	-	-	✓
410	90024544	0	Plant & Equipment-Fr	Aero	NA	M/S PRAYGA ELECTRIC & ELECTR.PROV. OF ISOLATING BA	31-Mar-04	-	-	-	✓
411	90024545	0	Plant & Equipment-Fr	Aero	NA	M/S VIJAYSHRAWAN ELECTRICALPROVISION FOR SECURITY	31-Mar-04	-	-	-	✓
412	90026740	0	Plant & Equipment-Fr	Aero	NA	M/S HEIMANN SYS.INSTALLATION OF XBIS-MODEL6040 INO	31-Mar-04	-	-	-	✗
413	90026741	0	Plant & Equipment-Fr	Aero	NA	M/S HEIMANN SYS.INSTALLATION OF XBIS-MODEL1001 00V	31-Mar-04	-	-	-	✗
414	90026742	0	Plant & Equipment-Fr	Aero	NA	M/S HEIMANN SYS.INSTALLATION OF XBIS-MODEL1451 80-	31-Mar-04	-	-	-	✗
415	90026760	0	Plant & Equipment-Fr	Aero	NA	M/S HEIMANN SYSCOMMISSIONING CHARGES OF XBIS	31-Mar-04	-	-	-	✗
416	110008267	0	Furniture & Fixtures	Aero	NA	M/S MODERN SYSTEMSPURCHASE OF OFFICE FURNITURES(4+	31-Mar-04	-	-	-	✓
417	110009494	0	Furniture & Fixtures	Aero	NA	M/S ASIAN SURGICAL CORPORATIONSUPPLY OF MEDICAL CY	31-Mar-04	-	-	-	✓
418	110009495	0	Furniture & Fixtures	Aero	NA	M/S CONSTRUCTION SKILL CO.SUPPLY OF CUSHION SOFA 3	31-Mar-04	-	-	-	✓
419	130001989	0	Vehicles-Freehold	Aero	NA	M/S TELCO LTD.TATA 407 AMBULANCE UP32AN-5527	31-Mar-04	-	-	-	✗
420	130001991	0	Vehicles-Freehold	Aero	NA	M/S TELCO LTDSUPPLY OF TATA 407 TRUCK UP32AN-5006	31-Mar-04	-	-	-	✗
421	90026800	0	Plant & Equipment-Fr	Aero	NA	M/S POWER ONE MICRO SYSTEMSSUPPLY OF UPS FOR XBIS,	23-Jun-04	-	-	-	✗
422	90024576	0	Plant & Equipment-Fr	Aero	NA	M/S ABHA ELECTRICALSPAYMENT FOR PROVISION OF POWER	06-Jul-04	-	-	-	✓
423	150006508	0	Office Appliances-Fr	Aero	NA	M/S DOCKET CARE SYSTEMPURCHASE OF PANASONIC FAX MA	08-Jul-04	-	-	-	✗
424	90021786	0	Plant & Equipment-Fr	Aero	NA	M/S ESS EM ESS ENTERPRISEPROCUREMENT OF 5KVA/2KVA	19-Jul-04	-	-	-	✗

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
425	110008306	0	Furniture & Fixtures	Aero	NA	M/S S.R.TRADERSPROCUREMENT OF FURNITURE	27-Jul-04	-	-	-	✓
426	90026773	0	Plant & Equipment-Fr	Aero	NA	M/S POWER ONE MICRO SYSTEMSINSTALLATION CHARGES OF	06-Aug-04	-	-	-	✓
427	90021796	0	Plant & Equipment-Fr	ANS	NA	M/S BIHAR COMMUNICATIONS PVT LTD.SITC OF NPL BASED	25-Aug-04	-	-	-	✗
428	90021804	0	Plant & Equipment-Fr	Aero	NA	M/S JYOTITECH ENGG & MKTG.HIGH PRESSURE AIR COMPRE	31-Aug-04	-	-	-	✓
429	150005191	0	Office Appliances-Fr	Aero	NA	IICITSUPPLY OF ONE CD-WRITER FINANCE SECTION	23-Sep-04	-	-	-	✓
430	30001201	0	Runways,Taxiways,Apr	Aero	NA	M/S MANISH ELECTRICALSPROVISION OF ILLUMINATED LAN	30-Sep-04	-	-	-	✓
431	90021759	0	Plant & Equipment-Fr	Aero	NA	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF WALKIE TALKI	18-Oct-04	-	-	-	✓
432	90021767	0	Plant & Equipment-Fr	Aero	NA	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF BASE STATION	18-Oct-04	-	-	-	✓
433	90021773	0	Plant & Equipment-Fr	Aero	NA	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF MANUAL FOR	18-Oct-04	-	-	-	✓
434	90021781	0	Plant & Equipment-Fr	Aero	NA	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF MANUAL FOR	18-Oct-04	-	-	-	✓
435	110009527	0	Furniture & Fixtures	Aero	NA	M/S AGRAWAL CYCLE TRADERSSUPPLY OF DOUBLE SWING W	24-Nov-04	-	-	-	✓
436	110008309	0	Furniture & Fixtures	Aero	NA	M/S MODERN SYSTEMSUPPLY OF COMPUTER FURNITURE	29-Nov-04	-	-	-	✓
437	90024613	0	Plant & Equipment-Fr	Aero	NA	M/S ESS EM ESS ENTERPRISESCAPITALISATION OF 3HP PU	15-Dec-04	-	-	-	✓
438	90024637	0	Plant & Equipment-Fr	Aero	NA	M/S MANISH ELECTRICALSPUMP SET FOR FEEDING FIRE FI	24-Dec-04	-	-	-	✓
439	90021808	0	Plant & Equipment-Fr	ANS	NA	M/S OTE SPAVHF TRANSMITTER DT100 & VHF TRANSRECEIV	31-Dec-04	-	-	-	✗
440	90021813	0	Plant & Equipment-Fr	ANS	NA	M/S OTE SPAREMOTECONTROL UNIT WITH ACCESSORIES	31-Dec-04	-	-	-	✗
441	90021818	0	Plant & Equipment-Fr	ANS	NA	M/S OTE SPAANTENA SYSTEM & CABLE ASSEMBLY	31-Dec-04	-	-	-	✗
442	30001280	0	Runways,Taxiways,Apr	Aero	NA	M/S UPPAL ENGG. CO. LTDADDITIONAL CAPITALIZATION O	31-Mar-05	-	-	-	✓
443	50007590	0	Building Freehold	ANS	NA	M/S KRISHNA ARORACONST. OF GLIDE PATH BLDG.- ADDTL	31-Mar-05	-	-	-	✗
444	50008470	0	Building Freehold	Common	Common Asset ratio	M/S RAKESH TRADERSO NEW COMMUNITY HALL	31-Mar-05	3,82,822	65,549	18,35,364	✓
445	70001102	0	Boundary- Freehold	Aero	NA	M/S SHARAF ALICO B/WALL & RAISING HEIGHT OF EXTN.	31-Mar-05	-	-	-	✓
446	70001198	0	Boundary- Freehold	Aero	NA	M/S RAKESH TRADERSO NEW COMPOUND WALL FOR COMMUN	31-Mar-05	-	-	-	✓
447	90021840	0	Plant & Equipment-Fr	ANS	NA	M/S HEIMANN SYSTEMSUPPLY OF NDB MODEL SAC 500	31-Mar-05	-	-	-	✗
448	90021850	0	Plant & Equipment-Fr	ANS	NA	M/S DX-RADIOSUPPLY OF VHF-AM MOBILE SET	31-Mar-05	-	-	-	✗
449	90024707	0	Plant & Equipment-Fr	Aero	NA	M/S GULATI ELECTRONICSSUPPLY OF COLOUR TV	31-Mar-05	-	-	-	✓
450	90024708	0	Plant & Equipment-Fr	Aero	NA	M/S RAKESH TRADERSO NEW COMMUNITY HALL IN AAI LK	31-Mar-05	-	-	-	✓
451	90024709	0	Plant & Equipment-Fr	Aero	NA	M/S TRG BRA CONSORTIUMADDTL CAP. GLF FITTING & CAB	31-Mar-05	-	-	-	✓
452	90024710	0	Plant & Equipment-Fr	Aero	NA	M/S REWINDER TECHNOSTOP BAR/TAXI HOLDING POSITION	31-Mar-05	-	-	-	✓
453	110009537	0	Furniture & Fixtures	Aero	NA	M/S PRATAP GENERAL & GIFT STOREPROCUREMENT OF OFFI	31-Mar-05	-	-	-	✓
454	150005287	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMMODULAR MULTI SERVERICE ACCESS R	31-Mar-05	-	-	-	✗
455	150005288	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMCHASSIS BASED SWITCH WITH ACC. L	31-Mar-05	-	-	-	✗
456	150005289	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM24 PORT10/100 SWITCH & ACCESS. L	31-Mar-05	-	-	-	✗
457	150005290	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM2X24 PORT 10/100 EDGE SWITCH WIT	31-Mar-05	-	-	-	✓
458	150005291	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMNETWORK MANAGEMENT S/W LAN-WAN P	31-Mar-05	-	-	-	✗
459	150005292	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMDESKTOP CLIENTS-P-IV LAN-WAN PRO	31-Mar-05	-	-	-	✗
460	150005293	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMZIP DRIVE(250 MB)-EXTERNAL LAN-W	31-Mar-05	-	-	-	✗
461	150005294	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMA-3 COLOR LASER JET PRINTER LAN-	31-Mar-05	-	-	-	✗
462	150005295	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMA-4 MONO LASER JET PRINTER LAN-W	31-Mar-05	-	-	-	✗
463	150005296	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM132 COLM. LINE MATRIX PRINTER LA	31-Mar-05	-	-	-	✗
464	150005297	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMONLINE UPS 3KVA LAN-WAN PROJECT	31-Mar-05	-	-	-	✗
465	150005298	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMLINE INTERACTIVE 1 KVA UPS LAN-W	31-Mar-05	-	-	-	✗
466	150005299	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM19" 600MMX600MM STEEL RACK 12U W	31-Mar-05	-	-	-	✓
467	150005300	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMNETWORK H/W & S/W & OTHER ACCESS	31-Mar-05	-	-	-	✗
468	150005302	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM19" 600MMX600MM STEEL RACK 24U W	31-Mar-05	-	-	-	✗
469	150005303	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM8 PORT LONG RANGE SWITCH LAN-WAN	31-Mar-05	-	-	-	✗
470	150005304	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM24 PORT FIBRE TERMINATION BOX WI	31-Mar-05	-	-	-	✗
471	150005305	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM12 PORT FIBRE TERMINATION BOX WI	31-Mar-05	-	-	-	✓
472	150005306	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEMUTP & CAT 5 BOXES LAN-WAN PROJEC	31-Mar-05	-	-	-	✓
473	150005307	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM24 PORT& CAT 5 PATCH PANNEL LAN-	31-Mar-05	-	-	-	✓
474	150005308	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM12 PORT& CAT 5 PATCH PANNEL LAN-	31-Mar-05	-	-	-	✗
475	150006577	0	Office Appliances-Fr	Aero	NA	M/S KILBURN OFFICE AUTOMATION LTDSUPPLY OF ONE ELE	31-Mar-05	-	-	-	✓
476	150005301	0	Office Appliances-Fr	Aero	NA	M/S HCL INFOSYSTEM24 PORT10/100 SWITCH & ACCESS. L	31-Mar-05	-	-	-	✗
477	150006641	0	Office Appliances-Fr	ANS	NA	RADIO ELECTRIC HOUSEMOBILE SET FOR APD	24-Jun-05	-	-	5,841	✗

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
478	150006604	0	Office Appliances-Fr	Aero	NA	HCL INFINET LTDSUPPLY OF 2NOS TOSHIBA DIGITAL	15-Jul-05	-	-	-	✗
479	90024736	0	Plant & Equipment-Fr	Aero	NA	M/S SHIVALIC ENGNEE.SUPPLY OF ELEC. INSTALLATIONS	09-Sep-05	-	-	-	✓
480	130002411	0	Vehicles-Freehold	Aero	NA	DR/CR NOTE FRM CHQ-AUG/2005INFLATABLE EMERGENCY LI	30-Nov-05	-	-	-	✓
481	90021947	0	Plant & Equipment-Fr	Aero	NA	DR/CR NOTES FRM CHQ-FEB/06M/S JOYTECH ENGG & MKTG	30-Mar-06	-	-	-	✓
482	70001201	0	Boundary- Freehold	Aero	NA	SDL. QTRS.DOC30.4.05CONSTRUCTION OF SECURITY WALL	31-Mar-06	-	-	-	✓
483	90021952	0	Plant & Equipment-Fr	Aero	NA	TRANSFER OF ASSET BY SOUTHERN REGIONMELTRON TAPE R	31-Mar-06	-	-	-	✗
484	90021955	0	Plant & Equipment-Fr	Aero	NA	GYM EQUIPMENTSGYM EQUIPMENTS	31-Mar-06	-	-	-	✓
485	90021992	0	Plant & Equipment-Fr	ANS	NA	M/S SANCHAR ANTENA & COMM. SYTKENWOOD TK 2107 VHF	31-Mar-06	-	-	-	✗
486	90021993	0	Plant & Equipment-Fr	ANS	NA	M/S SANCHAR ANTENA & COMM. SYTTECHNICAL MANNUAL KE	31-Mar-06	-	-	-	✗
487	90022023	0	Plant & Equipment-Fr	ANS	NA	M/S NAVAYUGA INFOTECHSUPPLY CUSTOMIZATION & CONFIG	31-Mar-06	-	-	-	✗
488	90024862	0	Plant & Equipment-Fr	Aero	NA	GENCY SIGNAGES-NTB,DOC28.3.06M/S ESS EM ESS ENTERP	31-Mar-06	-	-	-	✓
489	90024863	0	Plant & Equipment-Fr	Aero	NA	FITTING _DOC8.2.06M/S REWINDER TECHNO ELECTRICIT P	31-Mar-06	-	-	-	✓
490	90024864	0	Plant & Equipment-Fr	Aero	NA	ELEC. WORKS,DOC15.3.06M/S ANOOP REFRIGERATION SUPP	31-Mar-06	-	-	-	✓
491	90024865	0	Plant & Equipment-Fr	Aero	NA	ER FOR ELEC. INSTAL.DC20.12.05M/S CHOBEY & CHOUBEY	31-Mar-06	-	-	-	✓
492	110009572	0	Furniture & Fixtures	Aero	NA	PURCHASE OF 20 TABLE DURING HAJ FLIGHTPURCHASE OF	31-Mar-06	-	-	-	✓
493	130001995	0	Vehicles-Freehold	Aero	NA	MOTOR CYCLE REGISTRARION CHARGESMOTOR CYCLE REGIS	31-Mar-06	-	-	-	✗
494	130001998	0	Vehicles-Freehold	Aero	NA	M/S SWISS AGSITC OF INO.AIRPORT SURFACE FRICTION T	31-Mar-06	-	-	-	✗
495	130002005	0	Vehicles-Freehold	Aero	NA	M/S BAJAJPROCUREMENT OF M/CYLCLCS (BAJAJ CALIBERS)	31-Mar-06	-	-	-	✓
496	130002006	0	Vehicles-Freehold	Aero	NA	M/S BAJAJPROCUREMENT OF M/CYLCLCS (BAJAJ CALIBERS)	31-Mar-06	-	-	-	✗
497	130002089	0	Vehicles-Freehold	Aero	NA	M/S MARUTI UDYOG LTD.MARUTI VAN UP32K 2719	31-Mar-06	-	-	-	✓
498	130002093	0	Vehicles-Freehold	Aero	NA	M/S MAHINDRA & MAHINDRAM & M 547 JEEP UP32J 7473	31-Mar-06	-	-	-	✓
499	130002141	0	Vehicles-Freehold	Aero	NA	M/S MARUTI UDYOG LTD.SUPPLY OF MARUTI OMNI EMP1 ST	31-Mar-06	-	-	-	✓
500	130002144	0	Vehicles-Freehold	Aero	NA	M/S MAHINDRA& MAHINDRATWO NO. BOLLERO VEHICLE (UP3	31-Mar-06	-	-	-	✗
501	130002155	0	Vehicles-Freehold	Aero	NA	M/S SPEED MOTERS PVT LTDA.C. FOR APD CAR	31-Mar-06	-	-	-	✓
502	150006675	0	Office Appliances-Fr	Aero	NA	SUPPLY OF HP3030 P/COPIER TFD. FR. RAU TO LUCKNOW	31-Mar-06	-	-	-	✗
503	130002092	0	Vehicles-Freehold	Aero	NA	M/S MAHINDRA & MAHINDRAMM 504/DP 4.902/WDG	31-Mar-06	-	-	-	✓
504	150006672	0	Office Appliances-Fr	Aero	NA	M/S GLOBAL COMMUNICATIONPAYMENT OF MOBIL	31-Mar-06	-	-	-	✗
505	90024942	0	Plant & Equipment-Fr	Aero	NA	SARVAMANGALA INDUSTRIESSUPPLY OF PROTBAL GENERATO	23-Jun-06	-	-	-	✓
506	70001204	0	Boundary- Freehold	Aero	NA	M/S RAKESH TRADERSCONSTRUCTION OF BOUNDRY WALL A T	30-Sep-06	-	-	-	✓
507	110008405	0	Furniture & Fixtures	Aero	NA	M/S RAINBOWCONFERENCE ROOM IN OTB	30-Sep-06	-	-	-	✓
508	150005479	0	Office Appliances-Fr	ANS	NA	IMPULSE MICRO ELECTRONICSAMSS SERVICE IGM & AM SUPP	30-Nov-06	-	-	-	✗
509	90022052	0	Plant & Equipment-Fr	Aero	NA	DUMMY LOAD 2.00 GHZ500 WATT	31-Dec-06	-	-	-	✗
510	90022053	0	Plant & Equipment-Fr	Aero	NA	ARTH GROUPPAY.FOR SUPPLY OF DUMMY LOAD- 500 WATT D	31-Dec-06	-	-	-	✗
511	90026827	0	Plant & Equipment-Fr	Aero	NA	DUMMY LOAD 2.00 GHZSMITH DETECTION RTE LTD X-BIS E	31-Dec-06	4,461	-	-	✗
512	130002412	0	Vehicles-Freehold	Aero	NA	M/S SARVAMANGLA INDUSTRIESDR/CR NOTES FRM CHQ FOR	31-Dec-06	-	-	-	✓
513	150005471	0	Office Appliances-Fr	Aero	NA	M/SIICIT COMPUTERS5 DMP PRINTERS	25-Mar-07	-	-	-	✗
514	50008316	0	Building Freehold	Common	Common Asset ratio	SCOOTER GARAGEM/S RAKESH TRADERS	30-Mar-07	1,26,079	7,317	3,07,312	✓
515	90024962	0	Plant & Equipment-Fr	Aero	NA	PURCHASE OF SPLIT ACFROM CLIMATE MAKERS	30-Mar-07	-	-	-	✓
516	90024963	0	Plant & Equipment-Fr	Aero	NA	A.C.IN NEW CONFERENCE HALLANOOP REFRIGRATION	30-Mar-07	-	-	-	✓
517	110009585	0	Furniture & Fixtures	Aero	NA	FURITURE FOR REST ROOMINTERIOR TODAY	30-Mar-07	-	-	-	✓
518	110009586	0	Furniture & Fixtures	Aero	NA	SAMTA INTERIORP/O CHECK IN COUNTERS	30-Mar-07	-	-	-	✓
519	150005478	0	Office Appliances-Fr	Aero	NA	IICIT COMPUTERS5SUPPLY OF COMPUTER	30-Mar-07	-	-	-	✓
520	70001121	0	Boundary- Freehold	Aero	NA	CONST OF BOUNDRY WALL AROUND AAI LANDCONST OF BOUN	31-Mar-07	-	-	-	✓
521	90022946	0	Plant & Equipment-Fr	Aero	NA	GILCO EXPORTSGILCO EXPORTS	31-Mar-07	-	-	-	✓
522	90025027	0	Plant & Equipment-Fr	Aero	NA	PROVISION OF HEATERSPROVISION OF HEATERS	31-Mar-07	-	-	-	✓
523	110008412	0	Furniture & Fixtures	Aero	NA	PURCHASE OF RACK SMRIT ELECTRO MACHENICALPURCHASE	31-Mar-07	-	-	-	✓
524	130002030	0	Vehicles-Freehold	Aero	NA	RUNWAY PAYMENT TESTING MACHINE - AIRPORT SURFACE F	31-Mar-07	-	-	-	✗
525	130002413	0	Vehicles-Freehold	Aero	NA	SARVAMANGLA INDUSTRIES5SUPPLY OF FIRE ALARM DETECTI	31-Mar-07	-	-	-	✓
526	150005481	0	Office Appliances-Fr	Aero	NA	H.C.L.INFOSYSTEM COMPUTER PURCHASEH.C.L.INFOSYSTEM	31-Mar-07	-	-	-	✓
527	90022096	0	Plant & Equipment-Fr	Aero	NA	DRICR NOTE FROM RHQBANGAL METAL WORKS	31-Dec-07	-	-	-	✓
528	130002166	0	Vehicles-Freehold	Aero	NA	BEING DR/CR NOTE FROM RHQTRACTOR M/S HMT LTD 6522	31-Dec-07	-	-	-	✗
529	90022076	0	Plant & Equipment-Fr	ANS	NA	M/S INFOSOFT DIGITAL DESIGN ANDR/CR NOTE RECD FRM	17-Jan-08	-	-	-	✗
530	50007716	0	Building Freehold	Aero	NA	U.P.JAL NIGAMCONSTRUCTION OF TUBE WELL IN	31-Jan-08	2,63,956	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
531	90022100	0	Plant & Equipment-Fr	ANS	NA	DRICR NOTE FROM RHQ DT.20.01.8BEING CAPETALISTION	31-Jan-08	-	-	-	✗
532	90025097	0	Plant & Equipment-Fr	Aero	NA	SURI WEATHER MAKERS LUCKNOWHOT &COLD DISPENSAR	17-Mar-08	-	-	-	✓
533	150006804	0	Office Appliances-Fr	Aero	NA	CANON INDIA PVT.LTD.PHOTOCOPEAR BILL 705001612	17-Mar-08	-	-	-	✗
534	30001246	0	Runways,Taxiways,Apr	Aero	NA	OPEN DRAINAGE IN TAXI WAYM/S SANJEEV MISHRA	31-Mar-08	3,15,761	-	-	✓
535	50007158	0	Building Freehold	Aero	NA	BEING CAPITALISATION MADE FORRAIN WATER HARVESTING	31-Mar-08	1,28,52,053	-	-	✓
536	50007723	0	Building Freehold	Common	Common Asset ratio	WATER DECORFOUAIN TAIN IN NTBCT	31-Mar-08	50,171	7,870	-	✓
537	50007724	0	Building Freehold	Aero	NA	BEING CAPETALISATION DONE FORREFLECTIVE SINGH BOAR	31-Mar-08	3,73,001	-	-	✓
538	50007725	0	Building Freehold	ANS	NA	SHABIR AHAMAD & SONSCONSTRUCTION OF NEW TECHNICAL	31-Mar-08	-	-	-	✓
539	70001129	0	Boundary- Freehold	Aero	NA	BEING FIRE CRASH GATE CONS.FIRE CRASH GATE	31-Mar-08	-	-	-	✓
540	90022102	0	Plant & Equipment-Fr	Aero	NA	BEING CCTV INSTALLED ON14.2.08CCTV TURBO CONSULTAN	31-Mar-08	-	-	-	✓
541	90022145	0	Plant & Equipment-Fr	Aero	NA	IAD DFMD PROCURED(QTR-2)DR/CR NOTE RECD FRM CHQ FO	31-Mar-08	-	-	-	✗
542	90022154	0	Plant & Equipment-Fr	Aero	NA	HHMD PROCURED (QTR-4)DR/CR NOTE RECD FRM CHQ FOR M	31-Mar-08	-	-	-	✗
543	90022169	0	Plant & Equipment-Fr	Aero	NA	M/S. SMITH DETECTION (ASIA PACIFIC) PTE LTDEXPLOSI	31-Mar-08	-0	-	-	✓
544	90022986	0	Plant & Equipment-Fr	Aero	NA	M/S. ST ELECTRONICS (INFO-SOFT) PTE LTDDR/CR NOTE	31-Mar-08	-	-	-	✓
545	90025210	0	Plant & Equipment-Fr	Aero	NA	M/S K.B.CONTRACTORD.G.SUBSTATION	31-Mar-08	-	-	-	✓
546	90025211	0	Plant & Equipment-Fr	Aero	NA	OLYMPUS ELEVATORBEING PASSANGER ELEVATOR FOR N	31-Mar-08	58,125	-	-	✓
547	90025212	0	Plant & Equipment-Fr	Aero	NA	M/S PRAGYA ELE.&ELECTR. CORP.ELECTRIC INSTALLATION	31-Mar-08	-	-	-	✓
548	90025213	0	Plant & Equipment-Fr	Aero	NA	BEING UNIT IN NTBCT PROVI.BYM/S LG ELECTRONICS (P	31-Mar-08	-	-	-	✗
549	90025214	0	Plant & Equipment-Fr	Aero	NA	M/S WATER DECORPUMP FOR FOUAIN TAIN IN NTBCT(	31-Mar-08	-	-	-	✓
550	90025215	0	Plant & Equipment-Fr	Aero	NA	BEING PURCHASE OF DRAGON LIFHTM/S MAXWORTH COMMUNI	31-Mar-08	-	-	-	✓
551	90025219	0	Plant & Equipment-Fr	Aero	NA	ILLUMINATED SINAGE AT OPERATIOREWINDER TECHNO ELEC	31-Mar-08	-	-	-	✓
552	110008446	0	Furniture & Fixtures	ANS	NA	BEING FURNETURE FOR NEW TECH.BLOCK NEW CONTROL TOW	31-Mar-08	-	-	10,45,653	✗
553	110008447	0	Furniture & Fixtures	ANS	NA	BEING FURNETURE FOR NEW TECH.BLOCK NEW CONTROL TOW	31-Mar-08	-	-	8,08,073	✗
554	110008448	0	Furniture & Fixtures	Aero	NA	M/S GULATI ELECTRONICSSUPPLY OF T.V.REFRIGARATOR.	31-Mar-08	-	-	-	✓
555	110009608	0	Furniture & Fixtures	Aero	NA	BEING ATC TABLE FABRICATED BYM/S AN AM ENGINEER FO	31-Mar-08	-	-	-	✓
556	110009609	0	Furniture & Fixtures	Aero	NA	M/S INITIATIVE DATA (P) LTD SM/S INITIATIVE DATA (	31-Mar-08	-	-	-	✓
557	130002172	0	Vehicles-Freehold	Aero	NA	TATA MOTORS LTD.PROV.FOR MAR-08	31-Mar-08	-	-	-	✗
558	150005499	0	Office Appliances-Fr	Aero	NA	COMPUTER & UPS ,PRINTER PURCHDR/ CR NOTE FROM RHQ	31-Mar-08	-	-	-	✗
559	150005500	0	Office Appliances-Fr	Aero	NA	LIABILITY EXPENDITURE 07-08M/S INITIATIVE DATA P.L	31-Mar-08	-	-	-	✓
560	180000340	0	Computer Software-Fr	ANS	NA	M/S. ST ELECTRONICS (INFO-SOFT) PTE LTDDR/CR NOTE	31-Mar-08	-	-	-	✗
561	90022189	0	Plant & Equipment-Fr	Aero	NA	BUSINESS INFOSYSSUPPLY FOR HP OFFICE JET PRINTER 4	11-Sep-08	-	-	-	✓
562	90022191	0	Plant & Equipment-Fr	Aero	NA	ENTRY TAX ON EXPLOSIVE TRACE DETECTORSENTRY TAX ON	24-Sep-08	-	-	-	✓
563	110008508	0	Furniture & Fixtures	Aero	NA	M/S RAINBOWBEING FURNITURE AND VENETION BLIND FOR	30-Sep-08	-	-	-	✓
564	110008509	0	Furniture & Fixtures	Aero	NA	M/S AN AM ENGINEERSBEING FURNITURE AND VENETION BL	30-Sep-08	-	-	-	✓
565	90022196	0	Plant & Equipment-Fr	Aero	NA	PURCHASE OF 12 WEINGH MACHINES (FOR AIRLINESM/S SA	31-Dec-08	-	-	-	✓
566	110009637	0	Furniture & Fixtures	Aero	NA	RECOH INDIA LTDist R/A & FINALSUPPLY OF PHOTO COPI	21-Jan-09	-	-	-	✓
567	90022188	0	Plant & Equipment-Fr	Aero	NA	HIMCOSUPPLY FOR MACHINE GRASS CUTTING MD NO. HC-80	11-Feb-09	-	-	-	✓
568	150006891	0	Office Appliances-Fr	Aero	NA	INITIATIVE DATA SYSTEM (P) LTDPURCHASE OF 1 NO. MO	11-Feb-09	-	-	-	✗
569	90025344	0	Plant & Equipment-Fr	Aero	NA	M/S SHIVALIC ENGINEERINGPROVISION OF APFC PANEL IN	12-Feb-09	-	-	-	✓
570	90025363	0	Plant & Equipment-Fr	Aero	NA	M/S UNIVERSAL TRADING CORPORATIONPURCHASE OF SUBME	23-Mar-09	-	-	-	✓
571	50007783	0	Building Freehold	Aero	NA	TUB WELL IN TERMINAL BUILDINGCISF BARRACK, TERMINA	31-Mar-09	2,05,860	-	-	✓
572	50008341	0	Building Freehold	Aero	NA	CISF BARRACK BEING CAPITILISED CISF BARRACK BEING C	31-Mar-09	57,99,457	-	-	✓
573	50008342	0	Building Freehold	Aero	NA	TUB WELL IN RESI. COLONYCISF BARRACK, TERMINALBUL	31-Mar-09	4,45,301	-	-	✓
574	50008485	0	Building Freehold	Aero	NA	ANOOP REFERIGATIONCISF ARMOURARY BEING CAPITILISE	31-Mar-09	90,809	-	-	✓
575	50008486	0	Building Freehold	Aero	NA	RAKESH TRADERS(CISF ARMOURARY)CISF ARMOURARY BEING	31-Mar-09	6,90,692	-	-	✓
576	50008488	0	Building Freehold	Aero	NA	CONVERSION OF TYPE -IV QTR AS CISF ARMOURYCONVERSI	31-Mar-09	1,34,968	-	-	✓
577	70001138	0	Boundary- Freehold	Aero	NA	M/S RAKESH TREDERSSECURITY WATCH TOWER COMPLETED O	31-Mar-09	-	-	-	✓
578	70001139	0	Boundary- Freehold	Aero	NA	A.K.TRIPATHI(BOUNDARY WALL FOR APRON)BEING BOUNDAR	31-Mar-09	-	-	-	✓
579	90022229	0	Plant & Equipment-Fr	Aero	NA	INSTALLED ON 25.07.08X-BIS RECD FROM CHQ	31-Mar-09	-	-	-	✗
580	90025426	0	Plant & Equipment-Fr	Aero	NA	CONSERV SYSTEM PVT. LTD(PROVIDING DATA LOGGERPROVI	31-Mar-09	-	-	-	✓
581	90025427	0	Plant & Equipment-Fr	Aero	NA	UNEX POWER POINTADVANCE LIGHTING SYSTEM	31-Mar-09	-	-	-	✓
582	90025428	0	Plant & Equipment-Fr	Aero	NA	CISF BARRACK BEING CAPITILISED CISF BARRACK BEING C	31-Mar-09	-	-	-	✓
583	90025429	0	Plant & Equipment-Fr	Aero	NA	ANOOP REFERIGATIONANOOP REFERIGATION	31-Mar-09	-	-	-	✓

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Part I List of assets submitted by AAI on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
584	90025430	0	Plant & Equipment-Fr	Aero	NA	ELECTRIC INSTALLATION ( SUMMER.PUMP)CISF BARRACK,	31-Mar-09	-	-	-	✓
585	150006941	0	Office Appliances-Fr	Aero	NA	SHARP BUSINESS SYSTEMS(DOI 12/01/09)DIGITAL PHOTOC	31-Mar-09	-	-	-	✓
586	180000357	0	Computer Software-Fr	ANS	NA	HCL INFOSYSTEMS LTDACROBAT READER SOFTWARE PURCHAS	31-Mar-09	-	-	-	✗
587	180000362	0	Computer Software-Fr	Aero	NA	M/S ROLTA INDIA LTD-DR/CR NOTE FROM RHQ UPTO7TH AN	31-Mar-09	-	-	-	✓
588	150006974	0	Office Appliances-Fr	Aero	NA	TREND MARKETINGSUPPLY OF 1 PCS CANON JX201 FAX(B.N	18-Jun-09	-	-	-	✓
589	110008546	0	Furniture & Fixtures	Aero	NA	M/S SHARMA ELECTRONICSSUPPLY OF 8 DIGICOMP (TATA S	14-Jul-09	-	-	-	✓
590	10000310	0	Land Freehold	Aero	NA	GARAURA LAND (26.85 ACRE)AQUSITION OF GARAURA LAN	10-Aug-09	-	-	-	✗
591	150006958	0	Office Appliances-Fr	Aero	NA	INITIATIVE DATA SYSTEM (P) LTDSALE OF APD MOBILE (	02-Sep-09	-	-	-	✗
592	50008175	0	Building Freehold	Aero	NA	CARGO AND VARIOUS OFFICE WORK COMPLETED ON 04.06.0	30-Sep-09	-	-	-	✓
593	50008496	0	Building Freehold	Aero	NA	RAKESH TRADERS(CISF ARMORY)EXCESS/SHROT PROVISION	30-Sep-09	113	-	-	✓
594	90025500	0	Plant & Equipment-Fr	Aero	NA	ITEM NO. 19 CELLING FAN 26 NOS.CARGO AND VARIOUS O	30-Sep-09	-	-	-	✓
595	150005551	0	Office Appliances-Fr	Aero	NA	CENTURY COMPUTERSSUPPLY OF COMPUTER , PRINTER U PS	28-Oct-09	-	-	-	✓
596	50008345	0	Building Freehold	Aero	NA	M/S A.K. TRIPATHI I TH & FINAL BILL FOR CONSTRUCTI	03-Nov-09	1,25,109	-	-	✓
597	90022277	0	Plant & Equipment-Fr	Aero	NA	NATCHU SECUTIRY SYSTEMSMETAL DETECTOR WITH 9V RECH	30-Nov-09	11,478	-	-	✓
598	50007823	0	Building Freehold	Aero	NA	NANDAN TRADERSGLOW SIGN BOARD	31-Dec-09	9,09,925	-	-	✓
599	90025501	0	Plant & Equipment-Fr	Aero	NA	K.B. CONTRACTORPERIMETRE LIGHTING	31-Dec-09	-	-	-	✓
600	130002414	0	Vehicles-Freehold	Aero	NA	M/S FIRE SAFETY DEVICES PVT.LTD.SUPPLY OF FIRE PRO	31-Dec-09	-	-	-	✓
601	70001142	0	Boundary- Freehold	Aero	NA	BOUNDRY WALL AROUND (GAROURA VILLAGE)BOUNDRY WALL	28-Feb-10	-	-	-	✓
602	30001226	0	Runways,Taxiways,Apr	Aero	NA	TRG BRA CONSORITUMESCALATION PAYMENT FOR RUNWAY EX	31-Mar-10	39,62,177	-	-	✓
603	30001227	0	Runways,Taxiways,Apr	Aero	NA	TRG BRA CONSORITUMESCALATION PAYMENT FOR RUNWAY EX	31-Mar-10	80,861	-	-	✓
604	30001309	0	Runways,Taxiways,Apr	Aero	NA	PNC (APRON CAPITILISED)CAPITILISED ON 31.03.2010	31-Mar-10	18,12,96,920	-	-	✓
605	50007886	0	Building Freehold	Aero	NA	A.K.TRIPATHI (CISF BARRAK)ACCSES/SHORT PAYMET OF P	31-Mar-10	54,734	-	-	✓
606	50007887	0	Building Freehold	ANS	NA	BAJUNATH AND BROS.CONST. OF DVOR BUILDING	31-Mar-10	-	-	-	✓
607	70001024	0	Boundary- Freehold	Aero	NA	M/S S.K.D.ASSOCIATES-CHAIN LINK BOUNDRY WALLEXPEND	31-Mar-10	-	-	-	✓
608	90022287	0	Plant & Equipment-Fr	ANS	NA	DSCN EQUIPMENTDSCN EQUIPMENT	31-Mar-10	-	-	-	✗
609	90022291	0	Plant & Equipment-Fr	ANS	NA	RECD FROM DRCDUSPECTRUM ANALYZAR	31-Mar-10	-	-	-	✗
610	90022292	0	Plant & Equipment-Fr	Aero	NA	GEMINI COMMUNICATIONLAN	31-Mar-10	-	-	-	✓
611	90022309	0	Plant & Equipment-Fr	Common	Common Asset ratio	PERPETUAL POWER SERVICES (P0 LTDSUPPLY OF ONLINE U	31-Mar-10	-	7,865	-	✗
612	90025527	0	Plant & Equipment-Fr	ANS	NA	BAJUNATH AND BROS.CONST. OF DVOR BUILDING	31-Mar-10	-	-	-	✓
613	90025635	0	Plant & Equipment-Fr	Aero	NA	MANISH ELECTRICAL (EDGE LIGHT OF APRON CAPITIBEING	31-Mar-10	-	-	-	✓
614	90026900	0	Plant & Equipment-Fr	Aero	NA	SMITH DETECTION ASIA PACIFIC PTE LTD.ADDITIONAL CO	31-Mar-10	1,38,352	-	-	✓
615	110008561	0	Furniture & Fixtures	Aero	NA	NITIN TRADERSTELEPHONE /CORDLESS BILL NO. 260 DT.	31-Mar-10	-	-	-	✗
616	110009662	0	Furniture & Fixtures	Aero	NA	INTERIORS TODAY (FURNITURE)CAPITILISED ON 31.03.20	31-Mar-10	-	-	-	✓
617	110009663	0	Furniture & Fixtures	Aero	NA	INTERIOUS TODAY (FURNITURE SUPPLY FOR NIPTB)BEING	31-Mar-10	-	-	-	✓
618	130002415	0	Vehicles-Freehold	Aero	NA	SIMPLEX TIMBER MART 2 NOEXTENSION LADDER FOR FIRE	31-Mar-10	-	-	-	✓
619	130002416	0	Vehicles-Freehold	Aero	NA	ROSENBAUER ACFT engine MDP01590 cater pillar	31-Mar-10	-	-	-	✓
620	150005554	0	Office Appliances-Fr	ANS	NA	LAPTOP FOR APDLAPTOP FOR APD	31-Mar-10	-	-	48,917	✗
621	150005579	0	Office Appliances-Fr	Aero	NA	IMPULSE MICRO ELECTRONICS(P) LTD4 PRINTONICS COMPU	31-Mar-10	-	-	-	✓
622	90022677	0	Plant & Equipment-Fr	ANS	NA	FM ANTEENAFM ANTEENA RECD FROM KOLKATA AND INSTALL	31-Mar-10	-	-	31,99,842	✗
623	150006994	0	Office Appliances-Fr	Aero	NA	MUKESH MODERN BAZAR (P) LTD.SUPPLY OF MOBILE PHONE	16-Jun-10	-	-	-	✗
624	150005587	0	Office Appliances-Fr	Aero	NA	CMS INFO SYSTEM (P) LTDSUPPLY OF COMPUTER PRINTER	17-Jun-10	-	-	-	✗
625	150006990	0	Office Appliances-Fr	Aero	NA	ARGUS BUSINESS MACHINES PVT. LTD.PHOTOCOPY MACHINE	01-Sep-10	-	-	-	✗
626	150006993	0	Office Appliances-Fr	Aero	NA	EUREKA FORBES LTD.SUPPLY OF VACCUM CLEANER BILL NO	13-Sep-10	-	-	-	✓
627	30001317	0	Runways,Taxiways,Apr	Aero	NA	PNC INFRATECH LTD.24 TH RA & FINAL BILL FOR APRON	16-Sep-10	3,69,937	-	-	✓
628	110008580	0	Furniture & Fixtures	Aero	NA	TIWARI ENTERPRISESSUPPLY OF PLASTIC CHAIR BILL NO.	13-Oct-10	-	-	-	✓
629	150005594	0	Office Appliances-Fr	Aero	NA	P.C.LINKSUPPLY OF TFT 17 (1280X1024) MONITOR SAMS	26-Oct-10	-	-	-	✓
630	110008594	0	Furniture & Fixtures	Aero	NA	GRAPHIC SYSTEMS PVT.LTD.SUPPLY OF OFFICE TABLE 4,X	29-Oct-10	-	-	-	✓
631	90023019	0	Plant & Equipment-Fr	Aero	NA	KATAWAL A22MM H/D/M MODEL GB H2-22E S.L NO. 9910519	29-Dec-10	-	-	-	✓
632	130002237	0	Vehicles-Freehold	Aero	NA	MARUTI SUZUKIINTRA REGION TRANSACTION-SWIFT DEZIRE	31-Dec-10	-	-	-	✓
633	90023013	0	Plant & Equipment-Fr	Aero	NA	GUPTA RADIOSDIGITAL EARTH RAGISTENCE MITER BILL NO	04-Jan-11	-	-	-	✗
634	50008364	0	Building Freehold	Aero	NA	ESCUTATION PAYMENT IN R/O M/S A.K. TRIPATHI FTMB P	02-Feb-11	6,59,473	-	-	✓
635	150007004	0	Office Appliances-Fr	Aero	NA	YAM TELE XEROX SERVICESLAMINATION MACHINE BILL NO.	24-Feb-11	-	-	-	✓
636	110008570	0	Furniture & Fixtures	Aero	NA	GRAPHIC SYSTEMS PVT.LTD.WORKERS INDUSTRIAL LOCKERS	03-Mar-11	-	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
637	150006995	0	Office Appliances-Fr	Aero	NA	ARGUS BUSINESS MACHINES PVT. LTD.SHARP MFD MODEL(A	16-Mar-11	-	-	-	✓
638	110009674	0	Furniture & Fixtures	Aero	NA	METAL BEAUTYSTEEL COTS 236 NOS. TO CISF UNIT BILL	28-Mar-11	-	-	-	✓
639	110009675	0	Furniture & Fixtures	Aero	NA	I.Q. ENTERPRISES (INDIA) PVT. LTD.Q -MANAGER STAI	30-Mar-11	-	-	-	✓
640	50007986	0	Building Freehold	Aero	NA	BAIJNATH AND BROS.CAPITALISATION OF FFM ANTENNA AT	31-Mar-11	7,53,831	-	-	✓
641	70001212	0	Boundary- Freehold	Aero	NA	SHIVAM ENTERPRISESCAPITALISATION OF ADDITIONAL SEP	31-Mar-11	15,319	-	-	✓
642	90022380	0	Plant & Equipment-Fr	Common	Common Asset ratio	M/S UNIQUE SERVICEPABX UPGRADATION	31-Mar-11	-	4,966	-	✗
643	90025830	0	Plant & Equipment-Fr	Aero	NA	MANISH ELECTRICALCAPITALISATION OF EDGE LIGHT ( D.	31-Mar-11	1,65,676	-	-	✓
644	90025921	0	Plant & Equipment-Fr	Aero	NA	BAJAJ ELECTRICAL LTD.CAPITALISATION OF FLOOD LIGHT	31-Mar-11	6,11,600	-	-	✓
645	90025922	0	Plant & Equipment-Fr	Aero	NA	STAR GLOWILLUMINATED SIGNAGE IN OPERATIONAL AREA (	31-Mar-11	13,828	-	-	✓
646	90025923	0	Plant & Equipment-Fr	Aero	NA	VIJAYSWARAM ELECTRICAL WORKSCAPITALISATION OF FFM	31-Mar-11	2,35,234	-	-	✓
647	110009678	0	Furniture & Fixtures	Aero	NA	OVUVER ADVERTISEMENT AGENCY VR. NO. 116 DT. 2ADVER	31-Mar-11	-	-	-	✓
648	130002418	0	Vehicles-Freehold	Aero	NA	ROSENBAUER ACFT engine MDP01630 cater pillar	31-Mar-11	-	-	-	✓
649	130002419	0	Vehicles-Freehold	Aero	NA	ROSENBAUER ACFT engine MDP01637 cater pillar	31-Mar-11	-	-	-	✓
650	130002417	0	Vehicles-Freehold	Aero	NA	ROSENBOUR PANTHER 6*6 CA 05 AIRFIELD CFT	31-Mar-11	-	-	-	✗
651	110008638	0	Furniture & Fixtures	Aero	NA	AN OFFICE & INDUSTRIAL SOLUTIONSGODREJ CHEST SINGL	14-Jun-11	-	-	-	✓
652	90025993	0	Plant & Equipment-Fr	Aero	NA	SHIVALEC ENGINEERINGIST & FINAL BILL MISCELLANEOUS	16-Jun-11	9,163	-	-	✓
653	150005638	0	Office Appliances-Fr	Aero	NA	HCL INFOSYSTEM LTDSUPPLY OF SERVER ON DGS& D BILL	19-Jul-11	-	-	-	✗
654	110008684	0	Furniture & Fixtures	Aero	NA	SHIVAM ENTERPRISEINSTALLETION OF GODRAJ CHEST BIL	09-Aug-11	-	-	-	✓
655	90023164	0	Plant & Equipment-Fr	Aero	NA	SMITH DETECTION (ASIA PACIFIC )PTE LTDDR/CR NOTE F	17-Oct-11	3,12,650	-	-	✓
656	90022606	0	Plant & Equipment-Fr	ANS	NA	ADDITIONAL CAPITALISATION OF ATS AUTOMATION(RECD F	15-Dec-11	-	-	31,57,994	✗
657	150005653	0	Office Appliances-Fr	Aero	NA	P.C.LINKSDESQTOP PC BILL NO. 638 DT. 19.03.2012	30-Mar-12	-	-	-	✓
658	150007047	0	Office Appliances-Fr	Aero	NA	KORES (INDIA) LTD.DIGITAL FRANKING MACHINE BILL NO	30-Mar-12	-	-	-	✓
659	30001254	0	Runways,Taxiways,Apr	Aero	NA	ANIL ENTERPRISESPAVMENT IN CAT -II LIGHT AREA	31-Mar-12	20,66,861	-	-	✓
660	50007208	0	Building Freehold	Aero	NA	MINOCHA CONSTRUCTIONVEHICULAR ORAD AT APRON	31-Mar-12	12,72,249	-	-	✓
661	50007226	0	Building Freehold	Aero	NA	RAKESH TRADERSRECTIFICATION OF JV NO. 532 (APPROAC	31-Mar-12	5,00,820	-	-	✓
662	50008524	0	Building Freehold	Aero	NA	SHIVAM ENTERPRISES -C/O SEPTIC TANK FOR CISFBEING	31-Mar-12	7,92,829	-	-	✓
663	70001167	0	Boundary- Freehold	Aero	NA	ANIL ENTERPRISESCONSTRUCTION OF BOUNDRY WALL AT BI	31-Mar-12	10,17,209	-	-	✓
664	90022487	0	Plant & Equipment-Fr	Aero	NA	UPSUPS	31-Mar-12	1,66,167	-	-	✓
665	90023148	0	Plant & Equipment-Fr	Aero	NA	NON LINER JUNCTIONSECURITY EXPENCES CHARGED OFF	31-Mar-12	18,578	-	-	✓
666	90023149	0	Plant & Equipment-Fr	Aero	NA	HHMDHHMD	31-Mar-12	11,543	-	-	✓
667	90026021	0	Plant & Equipment-Fr	Aero	NA	MANISH ELECTRICALSSTOP BAR LIGHTING FOR TAXIWAY DA	31-Mar-12	5,32,463	-	-	✓
668	90026047	0	Plant & Equipment-Fr	Aero	NA	VIJAYASWARAM ELECTRICAL WORKSDEFECTIVE WALL MOUNTI	31-Mar-12	77,497	-	-	✓
669	90026048	0	Plant & Equipment-Fr	Aero	NA	HEMKOOL ENGINEERS ( IST R/A )DUCTABLE AIR CONDITIO	31-Mar-12	3,40,243	-	-	✓
670	90026049	0	Plant & Equipment-Fr	Aero	NA	ANOOP REFRIGRATIONIMPROVEMENT OF AC IN NTB AUTOMAT	31-Mar-12	1,76,450	-	-	✓
671	90026920	0	Plant & Equipment-Fr	Aero	NA	X-RAY BAGGAGESECURITY EXPENCES CHARGED OFF	31-Mar-12	35,01,034	-	-	✓
672	110009698	0	Furniture & Fixtures	Aero	NA	ZOEFTIG BRADYS (3SEATER SOFA)FURNITURE FOR VIP LON	31-Mar-12	-	-	-	✓
673	110009744	0	Furniture & Fixtures	Aero	NA	ZOEFTIGS BRADYSTHREE SEATER TERMINAL CHAIRS	31-Mar-12	-	-	-	✓
674	130002066	0	Vehicles-Freehold	Aero	NA	SML ISUZU LTD(AMBULANCE)DR/CR NOTE FROM CHQ	31-Mar-12	-	-	-	✓
675	130002080	0	Vehicles-Freehold	Aero	NA	SML ISUZU LTDBEING INS. AND REG. EXP. LUCKNOW VEHI	31-Mar-12	-	-	-	✓
676	130002278	0	Vehicles-Freehold	Aero	NA	VAN UP-32 CN 6281( RECD ON 24.12.2007)3RD QTR DR/C	31-Mar-12	-	-	-	✗
677	130002281	0	Vehicles-Freehold	Aero	NA	SML ISUZUDR/CR NOTE FROM RHQ/ RECONCILIATION ENTRIE	31-Mar-12	-	-	-	✓
678	130002297	0	Vehicles-Freehold	Aero	NA	MAHINDRA THAR CRDE BS IVMAHINDRA THAR CRDE BS IV 4	31-Mar-12	-	-	-	✓
679	150007026	0	Office Appliances-Fr	Aero	NA	BPL TELECOM PVT. LTD.EPABX(3RD RA BILL )	31-Mar-12	-	-	-	✗
680	90022469	0	Plant & Equipment-Fr	ANS	NA	DATIS PROCURED FROM TERMADATIS (3RD QTR DR/CR FROM	31-Mar-12	-	-	16,70,625	✗
681	90022485	0	Plant & Equipment-Fr	ANS	NA	DVOR RECEIVED FROM KATHARDVOR INSTALLATION	31-Mar-12	-	-	1,32,54,466	✗
682	90022488	0	Plant & Equipment-Fr	ANS	NA	TRANSMITER AND TRANSRECIIVER3RD QTR DR/CR FROM RHQ	31-Mar-12	-	-	22,57,711	✗
683	90022489	0	Plant & Equipment-Fr	ANS	NA	POWER ONE MICRO SYSTEM (98% PAY OF SITC OF UPS)UPS	31-Mar-12	-	-	7,08,094	✗
684	90022512	0	Plant & Equipment-Fr	ANS	NA	M.R.TECHNOVATIONSATS AUTOMATION	31-Mar-12	-	-	1,56,81,177	✗
685	50007214	0	Building Freehold	Aero	NA	SURAJ BUILDERSPERIMETER ROAD TOWARDS GAROURA VILLA	10-Apr-12	49,75,000	-	-	✓
686	130002287	0	Vehicles-Freehold	Aero	NA	MAHINDRA AND MAHINDRA2 NO MAHINDRA XYLO RECD IN MA	03-May-12	-	-	-	✓
687	90023185	0	Plant & Equipment-Fr	Aero	NA	CCTVASSETS CAPITALISED -DOC 29/5/2012	29-May-12	13,55,204	-	-	✓
688	50008032	0	Building Freehold	Common	Common Asset ratio	NITB (CONST. BY IPL BRAHMPUTRA INFRASTRUCTURE LTD.	31-May-12	69,05,99,032	3,77,59,528	-	✓
689	90022634	0	Plant & Equipment-Fr	Aero	NA	VIJAYSHWARAM ELECTRICAL WORKSDIGITAL WEIGHING SCAL	31-May-12	1,01,690	-	-	✓

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
690	90022674	0	Plant & Equipment-Fr	Aero	NA	BOSE CORPORATION INDIA PVT. LTD.P.A. SYSTEMS IN ST	31-May-12	38,30,230	-	-	✗
691	90022675	0	Plant & Equipment-Fr	Aero	NA	ARTEK ENTERPRISES ( AMT RECD THROUGH DR NOTE FROM	31-May-12	1,36,335	-	-	✓
692	90022678	0	Plant & Equipment-Fr	Aero	NA	INFOSOFT DIGITAL DESIGN AND SERIVCE PVT LTD/FIDS (	31-May-12	37,97,313	-	-	✓
693	90026140	0	Plant & Equipment-Fr	Aero	NA	THYSSENKRUP ELEVATORS (I) PVT. LTD.ELEVATORS AND E	31-May-12	78,12,437	-	-	✓
694	90026141	0	Plant & Equipment-Fr	Aero	NA	IPL BRAHMPUTRA INFRASTRUCTURE LTD. (HVAC SYSTEM)CA	31-May-12	3,35,86,562	-	-	✓
695	90026142	0	Plant & Equipment-Fr	Aero	NA	IPL BRAHMPUTRA INFRASTRUCTURE LTD. (FIR FIGHTING S	31-May-12	77,49,123	-	-	✓
696	90026143	0	Plant & Equipment-Fr	Aero	NA	LOTUS INTERNATIONALAUTOMATIC CAR PARKING BARRIOR	31-May-12	4,63,372	-	-	✓
697	90026144	0	Plant & Equipment-Fr	Aero	NA	LOTUS INTERNATIONALAIR CURTAIN FOR NITB	31-May-12	27,997	-	-	✓
698	90026145	0	Plant & Equipment-Fr	Aero	NA	VOLTAS LTDSTORAGE AND WATER COOLERS INSTALLED IN N	31-May-12	50,861	-	-	✓
699	90026175	0	Plant & Equipment-Fr	Aero	NA	RHS ITALIA SPABAGGAGE HANDLING SYSTEMS FOR NITB (	31-May-12	1,66,57,282	-	-	✓
700	110009765	0	Furniture & Fixtures	Aero	NA	POSHDECORCHECK IN COUNTER FOR NITB	31-May-12	-	-	-	✓
701	50007210	0	Building Freehold	Aero	NA	BAIJNATH AND BROS.1ST AND FINAL BILL CONST. OF APP	18-Jun-12	2,06,909	-	-	✓
702	90026133	0	Plant & Equipment-Fr	Aero	NA	KMG ATOZ SYSTEMS PVT. LTD. ( SUB STATION)SUB STATI	20-Jun-12	1,20,39,340	-	-	✓
703	90026134	0	Plant & Equipment-Fr	Aero	NA	KMG ATOZ SYSTEMS PVT. LTD. ( D.G. SETS)SUB STATION	20-Jun-12	56,16,502	-	-	✓
704	90026136	0	Plant & Equipment-Fr	Aero	NA	KMG ATOZ SYSTEMS PVT. LTD. (POWER FACTOR UNIT)SUB	20-Jun-12	4,12,131	-	-	✓
705	90026137	0	Plant & Equipment-Fr	Aero	NA	KMG ATOZ SYSTEMS PVT. LTD.( TRANSFORMER)SUB STATIO	20-Jun-12	16,29,897	-	-	✓
706	110008729	0	Furniture & Fixtures	ANS	NA	MAHADEVI FURNISHERSSUPPLY OF AUTOMASION	28-Jun-12	-	-	1,66,196	✗
707	90026139	0	Plant & Equipment-Fr	Aero	NA	MOHAN ENTERPRISESPROVISION OF PERIMETER LIGHTING I	30-Jul-12	9,69,592	-	-	✓
708	150005680	0	Office Appliances-Fr	Aero	NA	V.P.SERVICESSUPPLY OF STRIP PRINTER ROLL STAND 05	11-Sep-12	-	-	-	✗
709	90026105	0	Plant & Equipment-Fr	Aero	NA	EUERKA FORBES LTD.1ST AND FINAL BILL PROVISION OF	16-Sep-12	12,449	-	-	✓
710	90026094	0	Plant & Equipment-Fr	Aero	NA	M/S VOLTAS LTD.SUPPLY OF STORAGE WATER COOLER FOR	18-Sep-12	28,257	-	-	✓
711	110009756	0	Furniture & Fixtures	Aero	NA	RAINBOWFURNITURE & OTHER ITEM FOR CHILDREN ROOM AT	18-Sep-12	-	-	-	✓
712	180000412	0	Computer Software-Fr	Ans	NA	COMSOFT GMBH GERMANYRECTIFICATION OF A/C CODE O F	25-Sep-12	-	-	2,76,037	✗
713	180000413	0	Computer Software-Fr	Ans	NA	COMSOFT GMBH GERMANYRECTIFICATION OF A/C CODE O F	25-Sep-12	-	-	15,93,735	✗
714	180000414	0	Computer Software-Fr	Ans	NA	COMSOFT GMBH GERMANYRECTIFICATION OF A/C CODE O FJ	25-Sep-12	-	-	16,82,502	✗
715	70001172	0	Boundary- Freehold	Aero	NA	SHIVAM ENTERPRISEBOUNDRY WALL OF GAROURA VILLAGE	25-Nov-12	11,72,621	-	-	✓
716	150007057	0	Office Appliances-Fr	Aero	NA	ARGUS BUSINESS MACHINES PVT. LTD.PROJECTOR SCREEN	26-Nov-12	-	-	-	✓
717	90023102	0	Plant & Equipment-Fr	Aero	NA	SANCHAR TELESYSTEM LIMITEDWALKI-TALKI ( MODEL NO-	03-Dec-12	1,68,213	-	-	✓
718	90026076	0	Plant & Equipment-Fr	Aero	NA	USHA INTERNATIONAL LTD.1ST& FINAL BILL REPLACEMENT	05-Dec-12	41,157	-	-	✗
719	150005665	0	Office Appliances-Fr	Aero	NA	AGRAY INFOSOLUTIONSSUPPLY OF MONO LASER PRINTER MO	14-Dec-12	-	-	-	✓
720	130002421	0	Vehicles-Freehold	Aero	NA	CFT -UP 65C 7741 TRF IN FROM VARANASICFT -UP 65C 7	31-Dec-12	-	-	-	✗
721	110009770	0	Furniture & Fixtures	Aero	NA	GILCO EXPORTS LTD7TH R/A BILL CHAIRS FOR TERMINAL	08-Jan-13	-	-	-	✓
722	90026155	0	Plant & Equipment-Fr	Aero	NA	M.K.ELECTRICALS1ST AND FINAL BILL REQUIREMENT OF H	22-Jan-13	11,909	-	-	✓
723	150005701	0	Office Appliances-Fr	Aero	NA	AGRAY INFOSOLUTIONSSUPPLY OF COMPUTERS & PERIPHERA	30-Jan-13	-	-	-	✗
724	150005699	0	Office Appliances-Fr	Aero	NA	AGRAY INFOSOLUTIONSSUPPLY OF MONO LASER PRINTER ,	06-Feb-13	-	-	-	✗
725	90022617	0	Plant & Equipment-Fr	ANS	NA	NATIONAL ADVERTISING AGENCYNIT COST RECEIVED FOR F	09-Mar-13	-	-	63,481	✗
726	70001402	0	Boundary- Freehold	Aero	NA	WALL ON AAI LAND AROUND CHILLAWAN FORECLOSED	16-Mar-13	62,64,173	-	-	✓
727	90022676	0	Plant & Equipment-Fr	ANS	NA	LLYOD INSULATION INDIA LTDFRANGILE HUT ( DOC-20.03	20-Mar-13	-	-	9,16,881	✗
728	10000324	0	Land Freehold	Aero	NA	GRADING OF GAROURA VILLAGERAKESH TRADERS	31-Mar-13	-	-	-	✗
729	90022708	0	Plant & Equipment-Fr	Aero	NA	NIGHT VISION GOOGLEPURCHASE OF NIGHT VISION GOGLE	31-Mar-13	74,747	-	-	✓
730	90026237	0	Plant & Equipment-Fr	Aero	NA	UNDERGROUND TRANSMISSION SYSTEM AT RESIDENTIAL ARE	31-Mar-13	8,63,926	-	-	✓
731	90022723	0	Plant & Equipment-Fr	ANS	NA	INDRA SISTEMAS,S.A.LIABILITY FOR 20% BAL PYMT IRO	31-Mar-13	-	-	11,74,562	✗
732	50010074	0	Building Freehold	Aero	NA	EXTERNAL SIGNAGE AT LUCKNOW AIRPORT	18-Apr-13	9,18,653	-	-	✓
733	90030003	0	Plant & Equipment-Fr	Aero	NA	INTERNAL SIGNAGE AT TERMINAL - 1	14-Jun-13	2,21,979	-	-	✓
734	110010570	0	Furniture & Fixtures	Aero	NA	S/O AIRPORT TERM CHAIR AT LUCKNOW	15-Jul-13	-	-	-	✗
735	90030603	0	Plant & Equipment-Fr	ANS	NA	SITC OF GPS BASED DIGITAL CLOCKS	31-Jul-13	-	-	3,96,379	✗
736	50009661	0	Building Freehold	Common	Common Asset ratio	Misc. Civil & Electrical Works: Electrical Works.	19-Aug-13	1,09,391	9,368	-	✓
737	150007395	0	Office Appliances-Fr	Aero	NA	Computer & Printers	03-Sep-13	-	-	-	✗
738	90029019	0	Plant & Equipment-Fr	Aero	NA	CWIP - PERIMETER LIGHTING IN EXTENDED	03-Dec-13	17,98,306	-	-	✓
739	50010089	0	Building Freehold	Aero	NA	SECURITY WATCH TOWER IN OPERATIONAL AREA	08-Dec-13	2,99,569	-	-	✓
740	150007539	0	Office Appliances-Fr	Aero	NA	S/O BP PODIUM & BP MORCHAS	28-Feb-14	-	-	-	✓
741	50010091	0	Building Freehold	Common	Common Asset ratio	GARBAGE BINS	14-Mar-14	10,77,049	52,562	-	✓
742	90030044	0	Plant & Equipment-Fr	Aero	NA	AIRCONDITIONERS AT T2	31-Mar-14	2,92,518	-	-	✓



Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
743	90030045	0	Plant & Equipment-Fr	Common	Common Asset ratio	SMPS BATTERY CHARGER	31-Mar-14	97,771	10,219	-	✗
744	50010087	0	Building Freehold	Aero	NA	ELECTRICAL STORE	28-May-14	15,19,761	-	-	✓
745	90031858	0	Plant & Equipment-Fr	Aero	NA	S/I PF ONLINE UPS FOR SCCTV SYSTEM- 10 KVA- TOTAL	21-Jun-14	-0	-	-	✓
746	90031808	0	Plant & Equipment-Fr	Aero	NA	AUGM. WATER SUPPLY FOR CRASH FIRE LKO CIVIL WORKS	08-Jul-14	3,25,982	-	-	✓
747	150009281	0	Office Appliances-Fr	Common	Common Asset ratio	PHOTOCOPIER	01-Sep-14	-	2,111	-	✗
748	110011163	0	Furniture & Fixtures	Aero	NA	REGENCY CHAIR HIGH BACK	30-Sep-14	1,71,883	-	-	✓
749	110011164	0	Furniture & Fixtures	Aero	NA	FOUR DOOR BOOK CASE	30-Sep-14	76,398	-	-	✓
750	110011165	0	Furniture & Fixtures	Aero	NA	REGENCY VISITOR CHAIR	30-Sep-14	-	-	-	✗
751	110011166	0	Furniture & Fixtures	Aero	NA	REVOLVING CHAIR	30-Sep-14	-	-	-	✗
752	50010084	0	Building Freehold	ANS	NA	CAR SHED AT TECHNICAL BLOCK	08-Oct-14	-	-	9,72,009	✓
753	90031774	0	Plant & Equipment-Fr	Aero	NA	AUGM. WATER SUPPLY FOR CRASH FIRE LKO	12-Oct-14	1,41,773	-	-	✓
754	30001650	0	Runways, Taxiways, Apr	Aero	NA	TAXIWAY LIGHT FIXTURES LUCKNOW AIRPORT	05-Nov-14	28,03,673	-	-	✓
755	90031777	0	Plant & Equipment-Fr	Aero	NA	Prov and imp of lighting and Misc Items	13-Nov-14	4,75,214	-	-	✓
756	90031748	0	Plant & Equipment-Fr	Aero	NA	Garden light at Air side	15-Nov-14	2,94,223	-	-	✓
757	50010088	0	Building Freehold	Aero	NA	TEMP RAMP EQUIP AREA	20-Dec-14	10,82,154	-	-	✓
758	150009287	0	Office Appliances-Fr	Aero	NA	42" PANASONIC TELEVISION WITH TATA SKY	19-Feb-15	-	-	-	✓
759	150009279	0	Office Appliances-Fr	Aero	NA	DIGITAL BOARD	09-Mar-15	-	-	-	✓
760	110011162	0	Furniture & Fixtures	Aero	NA	ALMIRAH GODREJ STOREWELL	19-Mar-15	38,347	-	-	✓
761	90031869	0	Plant & Equipment-Fr	Aero	NA	S/O SUSPECT LUGGAGE CONTAINMENT VESSEL- CDS/O SUSP	20-Mar-15	68,93,106	-	-	✓
762	90031745	0	Plant & Equipment-Fr	Aero	NA	Printers for security	24-Mar-15	27,657	-	-	✓
763	150009280	0	Office Appliances-Fr	Common	Common Asset ratio	PHOTOCOPIER	25-Mar-15	-	3,251	-	✗
764	150011888	0	Office Appliances-Fr	ANS	NA	Variable rated power supply(Aplab-L6430Output 64V)	30-Mar-15	-	-	59,704	✗
765	90031780	0	Plant & Equipment-Fr	Aero	NA	ARRIVAL & DEPARTURE PASSENGER BHS BALANCE	31-Mar-15	34,20,240	-	-	✓
766	110011160	0	Furniture & Fixtures	Aero	NA	TABLE WITH ERU	31-Mar-15	23,077	-	-	✓
767	110011161	0	Furniture & Fixtures	Aero	NA	GODREJ INTERIO COMPUTER TABLE	31-Mar-15	-	-	-	✗
768	150009288	0	Office Appliances-Fr	Aero	NA	LED TV FOR CONFERENCE HALL & FIRE	31-Mar-15	-	-	-	✓
769	110011212	0	Furniture & Fixtures	Non Aero	NA	IMMIGRATION COUNTER FOR TOURIST VISA ON ARRIVAL	30-Jul-15	-	-	-	✓
770	130002867	0	Vehicles-Freehold	Aero	NA	BAJAJ DISCOVER 100 M DRUM(UP 32 KG 5168)	07-Aug-15	17,388	-	-	✓
771	110011213	0	Furniture & Fixtures	Aero	NA	INFORMATION DESK AT T-1	18-Aug-15	-	-	-	✗
772	130002868	0	Vehicles-Freehold	Aero	NA	TATA SUMO GOLD CXSPS BS 4 (UP 32 GQ 4883)	03-Nov-15	-	-	-	✗
773	50010350	0	Building Freehold	ANS	NA	ILS CAT - III B CIVIL WORKS	30-Nov-15	-	-	6,01,430	✓
774	90033498	0	Plant & Equipment-Fr	ANS	NA	ILS CAT-III B	17-Dec-15	-	-	1,37,46,676	✗
775	150009599	0	Office Appliances-Fr	Aero	NA	S/O COMRACKS FOR LUCKNOW	15-Jan-16	6,973	-	-	✗
776	150009640	0	Office Appliances-Fr	Aero	NA	S/O COMRACKS FOR LUCKNOW	15-Jan-16	6,973	-	-	✗
777	50010366	0	Building Freehold	ANS	NA	UPPER AREA HARMONISATION CIVIL WORK	06-Feb-16	-	-	4,73,262	✗
778	150009654	0	Office Appliances-Fr	Aero	NA	S/O MAST & TRAYS FOR LUCKNOW LOT 07	22-Feb-16	-	-	-	✗
779	90033579	0	Plant & Equipment-Fr	ANS	NA	UPPER AREA HARMONISATION CNS ITEMS	30-Mar-16	-	-	2,03,513	✗
780	90033696	0	Plant & Equipment-Fr	ANS	NA	EARTHING SYSTEM UPPER AREA HARMONIZATION	30-Mar-16	-	-	1,16,728	✗
781	90033502	0	Plant & Equipment-Fr	ANS	NA	DESKTOP COMPUTER & PRINTER	31-Mar-16	-	-	3,80,007	✗
782	90033504	0	Plant & Equipment-Fr	ANS	NA	SCANNERS	31-Mar-16	-	-	40,264	✗
783	90033578	0	Plant & Equipment-Fr	ANS	NA	UPPER AREA HARMONISATION ELECT WORK	31-Mar-16	-	-	10,36,156	✗
784	180000667	0	Computer Software-Fr	Aero	NA	Software OfficeProPlus 2016	31-Mar-16	8,419	-	-	✓
785	130003050	0	Vehicles-Freehold	Aero	NA	M/S.MAHINDRA & MAHINDRA VEHICLE UP76D7050	31-Mar-16	-	-	-	✓
786	50010346	0	Building Freehold	Aero	NA	CISF QUARTER GAURD	01-Apr-16	37,64,764	-	-	✓
787	50010347	0	Building Freehold	Aero	NA	DRAINAGE & RAIN WATER HARVESTING SYSTEM	01-Apr-16	10,17,555	-	-	✓
788	90033494	0	Plant & Equipment-Fr	Aero	NA	WATER MIST CAF AND FIRE EXTINGUISHER BACK PAC	01-Apr-16	1,87,135	-	-	✓
789	90033495	0	Plant & Equipment-Fr	Aero	NA	PASSENGER BAGGAGE TROLLEYS	01-Apr-16	-	-	-	✓
790	90033509	0	Plant & Equipment-Fr	Aero	NA	500 Kw roof top grid connect solar photo ce	01-Apr-16	1,34,79,441	-	-	✓
791	90033565	0	Plant & Equipment-Fr	Aero	NA	Centralization of Power supply from New power Hous	01-Apr-16	5,19,578	-	-	✓
792	90033569	0	Plant & Equipment-Fr	Aero	NA	RENOVATION & MODIFICATION OF T1 CONVEYER BELT	01-Apr-16	18,48,025	-	-	✓
793	90033575	0	Plant & Equipment-Fr	Aero	NA	Residential Colony Street LED LIGHTS	01-Apr-16	3,50,506	-	-	✓
794	90033705	0	Plant & Equipment-Fr	Aero	NA	Conv of Overhead Line into undergrOUND	01-Apr-16	2,30,575	-	-	✓
795	90035172	0	Plant & Equipment-Fr	Aero	NA	S/O WALKIE TALKIE,VHF BASE STAT,HAND FREE LUCKNOW	01-Apr-16	1,52,028	-	-	✓

**Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)**

**Part I List of assets submitted by AAI as on November 1, 2020**

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
796	110011876	0	Furniture & Fixtures	Aero	NA	Supply & Laying of UTP Component COMPLAINT KIOSK	01-Apr-16	11,959	-	-	✓
797	50008064	0	Building Freehold	Aero	NA	RAM SURAT ART CREATION PVT. LTDINSTALLATION STATUE	02-Apr-16	90,35,538	-	-	✓
798	50008066	0	Building Freehold	Aero	NA	S. GHOSH AND ASSOCCAPITALIZATION OF NITB( COMPLETE	02-Apr-16	30,78,939	-	-	✓
799	50010064	0	Building Freehold	Common	Terminal Building ratio	MISC INTERIOR WOR	02-Apr-16	22,28,065	62,821	-	✓
800	50010160	0	Building Freehold	Aero	NA	ENGINEERING OFFICE I/C CAR PARK & OTHER MISC WORKS	02-Apr-16	18,48,809	-	-	✓
801	90022527	0	Plant & Equipment-Fr	Aero	NA	2 NO PBB RECEIVED FROM BEGAMPAT AIRPORT HAYDARABAD	02-Apr-16	0	-	-	✗
802	90022737	0	Plant & Equipment-Fr	Aero	NA	PURCHASE OF UPS AT RHQ ( RECTIFICATION OF JV NO 49	02-Apr-16	1,41,001	-	-	✓
803	90023036	0	Plant & Equipment-Fr	Aero	NA	MANMOHAN SINGH & SONFABRICATORS & SUPPLY OF FOLDIN	02-Apr-16	22,456	-	-	✓
804	90023130	0	Plant & Equipment-Fr	Aero	NA	ELEKTRALBAL 30% COST OF HHMD	02-Apr-16	10,728	-	-	✓
805	90023194	0	Plant & Equipment-Fr	Aero	NA	LIABILITY FOR WORK S/O HHMD- RELIANCE ELECTRONICSHH	02-Apr-16	62,809	-	-	✓
806	90026046	0	Plant & Equipment-Fr	Aero	NA	ANOOO REFRIGATIONINSTALLATION AND ELECTRIFICATION	02-Apr-16	5,73,130	-	-	✓
807	90026135	0	Plant & Equipment-Fr	Aero	NA	KMG ATOZ SYSTEMS PVT. LTD. ( BATTERY AND BATTERY C	02-Apr-16	2,19,951	-	-	✓
808	90026138	0	Plant & Equipment-Fr	Aero	NA	EUREKA FORBESWATER PURIFIRE INSTALLED IN NITB	02-Apr-16	44,520	-	-	✓
809	90026158	0	Plant & Equipment-Fr	Aero	NA	ANOOO REFRIGATIONIST & FINAL BILL PROVISION OF 2	02-Apr-16	94,412	-	-	✓
810	90026164	0	Plant & Equipment-Fr	Aero	NA	UNLINE ENERGY SYSTEMS PVT. LTD.3KVA ONLINE UPS SY	02-Apr-16	46,678	-	-	✓
811	110008701	0	Furniture & Fixtures	Aero	NA	MAHADEVI FURNISHERSSUPPLY OF GODREJ FURNISHERS BIL	02-Apr-16	35,253	-	-	✓
812	110008738	0	Furniture & Fixtures	Aero	NA	METAL BEAUTYSUPPLY OF SCREEN BILL NO. 17 DT 07.02.	02-Apr-16	5,890	-	-	✓
813	110009754	0	Furniture & Fixtures	Aero	NA	GILCO EXPORTS LIMITED( 500 BAGGAGE TROLLY )DR/CR N	02-Apr-16	-	-	-	✓
814	110009758	0	Furniture & Fixtures	Aero	NA	ZOEFTIG BRADYSUPPLY OF CHAIRS (DR/CR NOTE FROM RH	02-Apr-16	5,151	-	-	✓
815	110009759	0	Furniture & Fixtures	Aero	NA	GILCO EXPORTS LTDMANUFACTURING AND SUPPLY OF BAGGA	02-Apr-16	-	-	-	✓
816	130002420	0	Vehicles-Freehold	Aero	NA	CFT -UP65C 7741 TFD. TO LUCKNOW AIRPORT ( GROSSCOS	02-Apr-16	-0	-	-	✗
817	150007031	0	Office Appliances-Fr	Aero	NA	YAM TELE XEROX SERVICESLAMINATION MASHINE XL 12&qu	02-Apr-16	323	-	-	✓
818	150007056	0	Office Appliances-Fr	Aero	NA	MUKESH MODERN BAZAAR (P) LTD.PURCHASE OF SAMSUNG (	02-Apr-16	1,051	-	-	✓
819	150007060	0	Office Appliances-Fr	Aero	NA	MUKESH MODERN BAZAAR PVT. LTD.SUPPLY OF NOKIA(309)	02-Apr-16	436	-	-	✓
820	90034398	0	Plant & Equipment-Fr	Aero	NA	ITC OF GLF INSET SETTINGS & ALLIED WORKS	04-Apr-16	87,61,192	-	-	✓
821	90034399	0	Plant & Equipment-Fr	Aero	NA	SUP OF INSET TYPE TAXIWAY FITTINGS	04-Apr-16	21,34,816	-	-	✓
822	50010375	0	Building Freehold	Aero	NA	FOOTPATH AROUND AAI COLONY	08-Apr-16	13,37,616	-	-	✓
823	50010362	0	Building Freehold	Aero	NA	DOG KENNEL CISF CIVIL WORK	28-Apr-16	32,28,327	-	-	✓
824	70001436	0	Boundary- Freehold	Aero	NA	CONST. OF BOUNDARY WALL IN AAI COLONY FORECLOSED	30-Apr-16	33,33,833	-	-	✓
825	70001438	0	Boundary- Freehold	Aero	NA	BOUNDARY WALL ON SOUTH SIDE OF ISOLATION BAY	05-May-16	47,46,706	-	-	✓
826	130002980	0	Vehicles-Freehold	Aero	NA	MARUTI EECO (02 NOS.) LUCKNOW	05-May-16	2,99,189	-	-	✓
827	90034427	0	Plant & Equipment-Fr	Aero	NA	INTGD OFF COMP - LIFT	06-May-16	23,81,438	-	-	✗
828	90034927	0	Plant & Equipment-Fr	Aero	NA	DFMD	10-May-16	-	-	-	✓
829	90033603	0	Plant & Equipment-Fr	Aero	NA	DOG KENNEL CISF ELECTRICAL WORK	14-May-16	5,97,240	-	-	✓
830	110011934	0	Furniture & Fixtures	Aero	NA	CHECK IN DESK T1 AND CHECK IN COUNTER FOR DISABLED	21-May-16	4,80,196	-	-	✓
831	50010368	0	Building Freehold	ANS	NA	ASMGCS System CIVIL WORKS	24-May-16	-	-	45,42,830	✗
832	90033627	0	Plant & Equipment-Fr	ANS	NA	ASMGCS System ELECTRICAL WORKS	24-May-16	-	-	45,90,253	✗
833	90033628	0	Plant & Equipment-Fr	ANS	NA	ASMGCS System CNS ITEMS	24-May-16	-	-	9,37,55,606	✗
834	90036289	0	Plant & Equipment-Fr	ANS	NA	ASMGCS System CNS ITEMS	24-May-16	-	-	7,71,45,035	✗
835	50010376	0	Building Freehold	ANS	NA	DVOR AT JALLALABAD	25-May-16	-	-	12,78,768	✗
836	90034437	0	Plant & Equipment-Fr	Aero	NA	INTGD OFF COMP - WATER COOLER	29-May-16	2,46,712	-	-	✗
837	90033700	0	Plant & Equipment-Fr	Aero	NA	AIR CONDITIONER AT CARGO	04-Jun-16	2,24,077	-	-	✗
838	90033697	0	Plant & Equipment-Fr	ANS	NA	VIDEO CONFRENCING	07-Jun-16	-	-	15,70,337	✗
839	90035392	0	Plant & Equipment-Fr	ANS	NA	MOBILE APD	15-Jun-16	-	-	5,925	✗
840	90033704	0	Plant & Equipment-Fr	Aero	NA	Ring main / Interconnection	16-Jun-16	26,63,045	-	-	✓
841	90034426	0	Plant & Equipment-Fr	Aero	NA	INTGD OFF COMP - PROVISION OF POWER SUPPLY	24-Jun-16	56,90,164	-	-	✗
842	50010354	0	Building Freehold	Aero	NA	RENOVATION & MODIFICATION OF T1 FACE LIFT	25-Jun-16	39,43,399	-	-	✓
843	50010374	0	Building Freehold	Aero	NA	CHILDREN PARK	02-Jul-16	20,23,412	-	-	✓
844	50007518	0	Building Freehold	Aero	NA	M/S SHARAF ALI LKOCONST.OF CAR PARKING FOR STAFF V	09-Jul-16	1,767	-	-	✓
845	50008493	0	Building Freehold	Aero	NA	M/S RAKESH TREDERSREVISED FINAL BILL FOR CONST. OF	13-Jul-16	3,157	-	-	✓
846	90033701	0	Plant & Equipment-Fr	Aero	NA	EXPLOSIVE TRACE DETECTORS	21-Jul-16	33,65,196	-	-	✓
847	50010460	0	Building Freehold	ANS	NA	ASSR - MSSR CIVIL WORKS - CONSULTANCY	09-Aug-16	-	-	1,12,904	✓
848	90033571	0	Plant & Equipment-Fr	Aero	NA	RENOVATION & MODIFICATION OF T1 ELECT WORKS	13-Aug-16	3,28,666	-	-	✓

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Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
849	110011938	0	Furniture & Fixtures	Aero	NA	INFORMATION DESK AT T-1	18-Aug-16	1,54,953	-	-	✓
850	90033706	0	Plant & Equipment-Fr	Aero	NA	REPL OF OLD AC, WTR COLER AND PURIFIER AT VAR LOCA	22-Aug-16	6,52,959	-	-	✓
851	90037013	0	Plant & Equipment-Fr	ANS	NA	SITC OF MAST & CABLE TRAY (LUCKNOW)	01-Sep-16	-	-	4,58,283	✗
852	90033613	0	Plant & Equipment-Fr	Aero	NA	CCTV STORAGE	23-Sep-16	31,77,731	-	-	✓
853	90034218	0	Plant & Equipment-Fr	Aero	NA	X-BIS (HAND AND REGISTERED BAGGAGE	30-Sep-16	1,54,94,618	-	-	✓
854	90034434	0	Plant & Equipment-Fr	Aero	NA	INTGD OFF COMP - PA SYSTEM	03-Oct-16	6,10,033	-	-	✗
855	90034146	0	Plant & Equipment-Fr	Aero	NA	DESERT COOLER	05-Oct-16	79,674	-	-	✓
856	90034147	0	Plant & Equipment-Fr	Aero	NA	WATER PURIFIER	05-Oct-16	32,425	-	-	✓
857	90034148	0	Plant & Equipment-Fr	Aero	NA	WATER COOLER FOR CISF	05-Oct-16	90,500	-	-	✓
858	90025333	0	Plant & Equipment-Fr	Aero	NA	CREATIVE TRADING CORPORATIONist&FINAL BILL FOR WIN	09-Oct-16	24,106	-	-	✓
859	150012149	0	Office Appliances-Fr	Aero	NA	PPT AMPLIFIER-LUCKNOW (Qty-25)	09-Oct-16	17,319	-	-	✓
860	50010445	0	Building Freehold	Aero	NA	INTEGRATED OFFICE COMPLEX - INFORMATION SIGNAGE	22-Oct-16	2,63,395	-	-	✗
861	30001722	0	Runways,Taxiways,Apr	Aero	NA	RAMP EQUIPMENT AREA	28-Oct-16	-	-	-	✗
862	90034214	0	Plant & Equipment-Fr	Aero	NA	AUGMENTATION OF AC AT T-1 & T-2	01-Nov-16	30,38,093	-	-	✓
863	130003159	0	Vehicles-Freehold	Aero	NA	TATA SUMO Gold CX PS (UP 32 GQ 4881)	03-Nov-16	2,14,621	-	-	✓
864	130003160	0	Vehicles-Freehold	Aero	NA	TATA SUMO Gold CX PS (UP 32 GQ 4882)	03-Nov-16	2,14,621	-	-	✓
865	90034227	0	Plant & Equipment-Fr	Aero	NA	DFMD	21-Nov-16	0	-	-	✓
866	90034185	0	Plant & Equipment-Fr	Aero	NA	LVP SIGNAGES & ACOUSTIC ENCLOSURE OF 320 KV DG SET	22-Nov-16	6,47,627	-	-	✓
867	90034188	0	Plant & Equipment-Fr	Aero	NA	HAND HELD METAL DETECTOR	25-Nov-16	2,95,557	-	-	✓
868	130003164	0	Vehicles-Freehold	Aero	NA	TATA SUMO GOLD EX (UP 32 GC 1086)	30-Nov-16	1,58,795	-	-	✓
869	130003165	0	Vehicles-Freehold	Aero	NA	TATA SUMO GOLD EX (UP 32 GB 9997)	30-Nov-16	1,58,795	-	-	✓
870	90033702	0	Plant & Equipment-Fr	Aero	NA	MICROPROCESSOR BASED CCR & ALCMS	14-Dec-16	1,59,96,033	-	-	✓
871	90043921	0	Plant & Equipment-Fr	Aero	NA	BREATHING APPARATUS SET make JOSEPH LESLIE DRAGER	16-Dec-16	3,03,677	-	-	✓
872	110012952	0	Furniture & Fixtures	Aero	NA	INTEGRATED OFFICE COMPLEX - MISC WORKS - BLINDS	22-Dec-16	5,08,906	-	-	✗
873	90033576	0	Plant & Equipment-Fr	Aero	NA	Internal Electrification Civil Office	31-Dec-16	2,61,120	-	-	✓
874	90034429	0	Plant & Equipment-Fr	Aero	NA	COMPLAINT KIOSK	18-Jan-17	4,12,292	-	-	✓
875	90034393	0	Plant & Equipment-Fr	Aero	NA	INTGD OFF COMPLEX - 15KW ROOF TOP SOLAR	20-Jan-17	5,70,315	-	-	✗
876	70001432	0	Boundary- Freehold	Aero	NA	CONST. OF BOUNDARY WALL IN AAI COLONY	30-Jan-17	6,40,088	-	-	✓
877	90035516	0	Plant & Equipment-Fr	ANS	NA	BIOMETRIC MACHINE	31-Jan-17	-	-	63,588	✗
878	110012953	0	Furniture & Fixtures	Aero	NA	INTGD OFF COMPLEX - SUN CONTROL AND TRANSLUCENT FI	04-Feb-17	2,90,388	-	-	✗
879	90034371	0	Plant & Equipment-Fr	Cargo	NA	DV CARGO XBIS	07-Feb-17	-	-	-	✗
880	150015958	0	Office Appliances-Fr	Aero	NA	EPOS SOLUTION at Lucknow Airport	10-Feb-17	-	-	-	✓
881	180001039	0	Computer Software-Fr	Aero	NA	E-POS Solution at Lucknow Airport (Softwarre)	10-Feb-17	23,772	-	-	✓
882	50010463	0	Building Freehold	Aero	NA	INTEGRATED OFFICE COMPLEX	21-Feb-17	9,11,66,168	-	-	✗
883	90045677	0	Plant & Equipment-Fr	ANS	NA	RF cable & connectors-Lucknow	03-Mar-17	-	-	3,92,319	✗
884	90035375	0	Plant & Equipment-Fr	Aero	NA	CAR WASHING MACHINE	22-Mar-17	87,263	-	-	✓
885	50010470	0	Building Freehold	Aero	NA	TOILETS IN SHA & VISTOR LOUNGE AT T-1	23-Mar-17	-	-	-	✗
886	90037746	0	Plant & Equipment-Fr	ANS	NA	BATTERY CHARGER FOR UAH PROJECT	27-Mar-17	-	-	1,17,484	✗
887	50010471	0	Building Freehold	Aero	NA	CANOPY IN FRONT T1 CIVIL WORKS	31-Mar-17	99,25,940	-	-	✓
888	90034605	0	Plant & Equipment-Fr	Aero	NA	REPL OLD DUCTABLE AC SYSTEM BY ENERGY EFF VRV	31-Mar-17	7,72,553	-	-	✓
889	90034612	0	Plant & Equipment-Fr	Aero	NA	CANOPY IN FRONT T1 ELECTRICAL WORKS	31-Mar-17	20,23,797	-	-	✓
890	90035379	0	Plant & Equipment-Fr	Common	Head count ratio	CCTV FOR BIOMETRIC AT 7 LOCATIONS	31-Mar-17	55,353	-	-	✗
891	110013069	0	Furniture & Fixtures	Aero	NA	INTGD OFF COMP - FURNITURE	31-Mar-17	58,44,790	-	-	✗
892	90037671	0	Plant & Equipment-Fr	Aero	NA	ONLINE UPS FOR CAT IIIB LIGHTING	02-Apr-17	32,63,830	-	-	✓
893	90037675	0	Plant & Equipment-Fr	Aero	NA	PHOTOMETRIC FIELD TEST MACHINE	19-May-17	43,94,676	-	-	✓
894	90037672	0	Plant & Equipment-Fr	Aero	NA	HYDRALIC LADDER TYPE CRAWLER LIFT	24-May-17	30,99,917	-	-	✓
895	90037824	0	Plant & Equipment-Fr	Aero	NA	SEARCH KIT MAGNIFIED & TM	27-May-17	5,67,897	-	-	✓
896	90037700	0	Plant & Equipment-Fr	Cargo	NA	SINGLE VIEW CARGO XRAY BAGGAGE	07-Jun-17	-	-	-	✗
897	90036043	0	Plant & Equipment-Fr	ANS	NA	IP BASED NAVIGATIONAL REMOTE STATUS SYSTEMS	14-Jun-17	-	-	5,19,050	✗
898	90037823	0	Plant & Equipment-Fr	Aero	NA	A.C. AND AIR CURTAINS FOR FIDS ROOMS	30-Jun-17	7,94,721	-	-	✓
899	90037701	0	Plant & Equipment-Fr	Aero	NA	REGISTERED BAGGAGE X-RAY BAGGAGE	03-Jul-17	-0	-	-	✓
900	90038909	0	Plant & Equipment-Fr	Aero	NA	FIREMAN'S CHEMICAL PROTECTIVE SUIT (3 NOS.)	18-Aug-17	6,48,682	-	-	✓
901	90036600	0	Plant & Equipment-Fr	Cargo	NA	04 wheel cargo trolly	29-Aug-17	-	-	-	✗

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
902	50010733	0	Building Freehold	Aero	NA	ILLUMINATED FLAG ON 100 FT. MONUMENTAL POLE	01-Sep-17	8,80,309	-	-	✓
903	90037747	0	Plant & Equipment-Fr	ANS	NA	VHF TRANSMITTER/RECIVER	30-Sep-17	-	-	88,56,323	✗
904	90037744	0	Plant & Equipment-Fr	Aero	NA	FLIGHT INFORMATION DISPLAY SYSTEMS	06-Oct-17	1,06,09,289	-	-	✓
905	90037745	0	Plant & Equipment-Fr	Aero	NA	FLIGHT INFORMATION DISPLAY SYSTEMS (DOMESTIC)	06-Oct-17	44,85,873	-	-	✓
906	90037749	0	Plant & Equipment-Fr	Aero	NA	ETD	06-Oct-17	6,49,378	-	-	✓
907	110014157	0	Furniture & Fixtures	ANS	NA	GODREJ OFFICE EX M/B CHAIR	24-Oct-17	-	-	81,520	✗
908	150013015	0	Office Appliances-Fr	Aero	NA	HPlaser Jet printer model no:1005	06-Nov-17	54	-	-	✓
909	150013021	0	Office Appliances-Fr	Aero	NA	Dell Optiplex 3050 Desktop core i5	06-Nov-17	164	-	-	✓
910	150013024	0	Office Appliances-Fr	Aero	NA	Dell Desktop-7040	06-Nov-17	407	-	-	✗
911	150013029	0	Office Appliances-Fr	ANS	NA	HP PRINTER LASERJET M132FN	06-Nov-17	-	-	15,640	✗
912	130003156	0	Vehicles-Freehold	Aero	NA	Tata LPT 407(UP 32 JN 5472)	14-Nov-17	6,13,181	-	-	✓
913	130003250	0	Vehicles-Freehold	Aero	NA	FABRICATION & MOUNTING OF HALF LOADBODY(DALA)-LUCK	14-Nov-17	45,709	-	-	✓
914	90036885	0	Plant & Equipment-Fr	Aero	NA	PORTABLE FIRE PUMP	22-Nov-17	3,05,084	-	-	✓
915	150013011	0	Office Appliances-Fr	ANS	NA	HPlaserjet pro M202n Printer	07-Dec-17	-	-	4,700	✗
916	150013016	0	Office Appliances-Fr	ANS	NA	Microsoft software MS office 2016	07-Dec-17	-	-	40,440	✗
917	150013023	0	Office Appliances-Fr	ANS	NA	Panasonic MC-CG304 vacuum clean	07-Dec-17	-	-	12,289	✗
918	150013014	0	Office Appliances-Fr	ANS	NA	samsung ML 1676P printer	15-Dec-17	-	-	2,473	✗
919	150013028	0	Office Appliances-Fr	Aero	NA	HPPRINTER LASERJET M227SDN	18-Dec-17	1,835	-	-	✗
920	50010800	0	Building Freehold	ANS	NA	ASR/MSSR BUILDING	20-Dec-17	-	-	2,65,51,708	✓
921	90037768	0	Plant & Equipment-Fr	ANS	NA	SUB STATION FOR ASR-MSSR (ELECTRICAL WORK I/C	20-Dec-17	-	-	1,48,49,570	✓
922	90037772	0	Plant & Equipment-Fr	Aero	NA	AIR CONDITIONER, WATER PURIFIER & OTHER ELECTICAL	20-Dec-17	35,30,746	-	-	✓
923	90037774	0	Plant & Equipment-Fr	ANS	NA	ASR/MSSR RADAR	20-Dec-17	-	-	9,53,18,316	✗
924	130003155	0	Vehicles-Freehold	Aero	NA	SUPPLY OF AMBULANCE AT LUCKNOW (UP32BG7415)	21-Dec-17	7,47,973	-	-	✓
925	90038947	0	Plant & Equipment-Fr	Aero	NA	S/O WATER MIST FIRE EXTINGUISHER BACK PACK TYPE	31-Dec-17	1,87,823	-	-	✓
926	150012231	0	Office Appliances-Fr	Aero	NA	COMPUTER	08-Jan-18	25,607	-	-	✗
927	150013018	0	Office Appliances-Fr	ANS	NA	LQ-2090 Impact printer	11-Jan-18	-	-	22,835	✗
928	150013025	0	Office Appliances-Fr	ANS	NA	Printer 6815L LINE PRINTER	11-Jan-18	-	-	2,22,263	✗
929	150013017	0	Office Appliances-Fr	ANS	NA	HL-L2321D IND -Brother	15-Jan-18	-	-	31,024	✗
930	150013022	0	Office Appliances-Fr	ANS	NA	HW-HPLaserJet pro printer	15-Jan-18	-	-	10,708	✗
931	150013019	0	Office Appliances-Fr	ANS	NA	PRT LSE Scan -HP SJ Pro 2000S1	16-Jan-18	-	-	13,466	✗
932	90038914	0	Plant & Equipment-Fr	Aero	NA	FIREMAN'S PROXIMITY SUIT (17 NOs.)	21-Jan-18	8,12,680	-	-	✓
933	90036994	0	Plant & Equipment-Fr	Aero	NA	WINDOW TYPE A.C.(2/3 TR) A.C. IN AOCC	28-Jan-18	3,79,622	-	-	✓
934	150012233	0	Office Appliances-Fr	ANS	NA	LASER PRINTER	29-Jan-18	-	-	8,308	✗
935	150013012	0	Office Appliances-Fr	ANS	NA	Acer PC M2640G	02-Feb-18	-	-	1,84,555	✗
936	150013013	0	Office Appliances-Fr	ANS	NA	Acer PC M200	02-Feb-18	-	-	20,530	✗
937	110014273	0	Furniture & Fixtures	Aero	NA	FURNITURE FOR VIP LOUNGES ( TERMINAL-2)	10-Feb-18	3,86,438	-	-	✓
938	90036988	0	Plant & Equipment-Fr	Aero	NA	150 LTR. STAINLESS STEEL BODY WATER COOLER	14-Feb-18	3,53,396	-	-	✓
939	90036989	0	Plant & Equipment-Fr	Aero	NA	2.0 TR WINDOW TYPE AC WITH VOLTAGE STABILIZER	14-Feb-18	23,951	-	-	✓
940	90037758	0	Plant & Equipment-Fr	Aero	NA	stainless steel dustbin	14-Mar-18	3,85,284	-	-	✓
941	50011146	0	Building Freehold	Aero	NA	SECURITRY WATCH TOWER AT CCSI AIRPORT LKO	16-Mar-18	2,96,124	-	-	✓
942	150012561	0	Office Appliances-Fr	ANS	NA	COLOR LASERJET PRO MFP PRINTER	25-Mar-18	-	-	18,991	✗
943	70001507	0	Boundary- Freehold	Aero	NA	CHILLAWAN BOUNDRY WALL	28-Mar-18	2,45,46,708	-	-	✓
944	110015043	0	Furniture & Fixtures	ANS	NA	FURNITURE FOR RADAR UNIT	28-Mar-18	-	-	4,03,858	✗
945	110015044	0	Furniture & Fixtures	ANS	NA	FURNITURE FOR ASMGCS UNIT	28-Mar-18	-	-	3,61,250	✗
946	90037625	0	Plant & Equipment-Fr	Aero	NA	WATER COOLER	31-Mar-18	67,495	-	-	✓
947	90037626	0	Plant & Equipment-Fr	Aero	NA	WATER PURIFIER	31-Mar-18	15,100	-	-	✓
948	150012563	0	Office Appliances-Fr	ANS	NA	HP BUSINESS SERIES LAPTOP	31-Mar-18	-	-	25,258	✗
949	150012564	0	Office Appliances-Fr	ANS	NA	DOT MATRIX PRINTER	31-Mar-18	-	-	9,502	✗
950	150012565	0	Office Appliances-Fr	Aero	NA	HP DESKTOP PC	31-Mar-18	6,521	-	-	✗
951	150012567	0	Office Appliances-Fr	Aero	NA	HP LASER MULTI FUCTION PRINTER	31-Mar-18	2,042	-	-	✓
952	150012568	0	Office Appliances-Fr	ANS	NA	LASER PRINTER	31-Mar-18	-	-	5,533	✗
953	150013008	0	Office Appliances-Fr	Aero	NA	HP desktop PC	31-Mar-18	10,537	-	-	✗
954	150013009	0	Office Appliances-Fr	ANS	NA	HP laptop	31-Mar-18	-	-	24,969	✗

## Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

## Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
955	150013010	0	Office Appliances-Fr	ANS	NA	Laser Jet printer	31-Mar-18	-	-	5,533	×
956	150013020	0	Office Appliances-Fr	ANS	NA	HPlaser printer	31-Mar-18	-	-	4,322	×
957	150013026	0	Office Appliances-Fr	ANS	NA	Aadhar Enabled Biometric system	31-Mar-18	-	-	31,660	×
958	150013027	0	Office Appliances-Fr	Aero	NA	ACER VERITON M200 DESKTOP	31-Mar-18	32,465	-	-	✓
959	50010917	0	Building Freehold	Aero	NA	PERIMETER ROAD TOWARDS SOUTH SIDE OF ISOLATION BAY	04-Apr-18	74,88,682	-	-	✓
960	90039516	0	Plant & Equipment-Fr	Aero	NA	BREATHING AIR COMPRESSOR	27-Apr-18	8,41,829	-	-	✓
961	150014729	0	Office Appliances-Fr	ANS	NA	HP LASERJET PRO MFP	03-May-18	-	-	12,960	×
962	90045739	0	Plant & Equipment-Fr	ANS	NA	SITC OF ROUTER, SWITCHES & ACCESSORIES AT Lucknow	04-May-18	-	-	18,03,514	×
963	110015140	0	Furniture & Fixtures	Aero	NA	FURNITURE FOR MEETING HALL, CIP LOUNGE & CHECK IN	09-May-18	7,78,937	-	-	✓
964	90042367	0	Plant & Equipment-Fr	Aero	NA	CUTE , CUSS AND SCANNER	11-May-18	96,92,668	-	-	✓
965	90039484	0	Plant & Equipment-Fr	Aero	NA	LPG OPERATED BIRD SCARING DEVICES	16-May-18	1,50,411	-	-	✓
966	50011136	0	Building Freehold	Aero	NA	CANOPY FOR BAGGAGE MAKEUP & BREAKUP AREA OF T-2	31-May-18	96,56,264	-	-	✓
967	90042366	0	Plant & Equipment-Fr	Aero	NA	EXPLOSIVE TRACE DETECTOR	27-Jun-18	0	-	-	×
968	90039493	0	Plant & Equipment-Fr	Aero	NA	DESERT COOLER FOR CISF	28-Jun-18	3,55,985	-	-	✓
969	90039494	0	Plant & Equipment-Fr	Aero	NA	WATER FILTER	28-Jun-18	68,333	-	-	✓
970	90039497	0	Plant & Equipment-Fr	Aero	NA	SCCTV & ACCESS CONTROL SYSTEMS AT VARIOUS ANS	06-Jul-18	25,52,484	-	-	×
971	90042665	0	Plant & Equipment-Fr	ANS	NA	DVR SYSTEMS	19-Jul-18	-	-	18,51,209	×
972	110016462	0	Furniture & Fixtures	Aero	NA	THREE SEATER CHAIRS	03-Aug-18	14,45,827	-	-	✓
973	110015132	0	Furniture & Fixtures	Aero	NA	DECORATIVE FURNITURE FOR TERMINAL T-2	18-Aug-18	2,46,849	-	-	✓
974	90039482	0	Plant & Equipment-Fr	Aero	NA	PASSENGER BAGGAGE TROLLY	21-Aug-18	6,06,422	-	-	✓
975	90042174	0	Plant & Equipment-Fr	Aero	NA	Passanger Boarding Bridges	23-Aug-18	6,72,35,527	-	-	✓
976	130003337	0	Vehicles-Freehold	Aero	NA	BATTERY OPERATED GOLF CART	28-Aug-18	4,23,449	-	-	✓
977	90042021	0	Plant & Equipment-Fr	ANS	NA	AIR COOLED & INVERTER BASED VARIABLE REFERIGANT	11-Sep-18	-	-	25,86,645	×
978	180001038	0	Computer Software-Fr	ANS	NA	Flt. Data Proces. S/Ware Upgr. in Tower Automation	28-Sep-18	-	-	97,66,486	×
979	50011099	0	Building Freehold	Aero	NA	COOLING OFF PIT AT CCSI AIRPORT LUCKNOW	03-Oct-18	12,70,677	-	-	✓
980	90042170	0	Plant & Equipment-Fr	ANS	NA	GAS BASED FIRE FIGHTING SYSTEM FOR ELECTRICAL/CNS	03-Oct-18	-	-	32,17,958	×
981	90042242	0	Plant & Equipment-Fr	Aero	NA	THREAT CONTAINMENT VESSLE	17-Oct-18	7,50,85,590	-	-	✓
982	90042081	0	Plant & Equipment-Fr	Aero	NA	HEAVEY DUTY AIR CIRCULATOR FAN	26-Oct-18	2,40,514	-	-	✓
983	90042071	0	Plant & Equipment-Fr	Aero	NA	POWER DRIVEN SAW/CUTTER	05-Nov-18	3,30,606	-	-	✓
984	90042072	0	Plant & Equipment-Fr	Aero	NA	HAND HELD GRASS CUTTING MACHINE	05-Nov-18	1,02,999	-	-	✓
985	110016435	0	Furniture & Fixtures	ANS	NA	FURNITURE FOR ATC	13-Nov-18	-	-	1,67,996	×
986	90045227	0	Plant & Equipment-Fr	Aero	NA	COUNTER INFORMATION DISPLAY SYSTEMS	27-Nov-18	3,76,130	-	-	✓
987	90040664	0	Plant & Equipment-Fr	ANS	NA	PROCUREMENT OF MIKE	03-Dec-18	-	-	29,352	×
988	110016463	0	Furniture & Fixtures	Aero	NA	THREE SEATER CHAIRS	03-Dec-18	12,89,627	-	-	✓
989	150014484	0	Office Appliances-Fr	ANS	NA	HP LASER PRINTER M128FN	03-Dec-18	-	-	20,426	×
990	150014494	0	Office Appliances-Fr	Aero	NA	DESKTOP(15-7500,Q270.WIN PRO,8GB,1TB,21.5)	13-Dec-18	1,25,373	-	-	✓
991	90041995	0	Plant & Equipment-Fr	Aero	NA	PROCUREMENT OF PET BOTTLE SHREDDER MACHINE	18-Dec-18	3,58,240	-	-	✓
992	90045563	0	Plant & Equipment-Fr	ANS	NA	Qty.14 - SELF CONTAINED BA SETS FS- LUCKNOW	20-Dec-18	-	-	10,30,779	×
993	150014493	0	Office Appliances-Fr	Aero	NA	BROTHER MFC PRINT SCAN COPY WITH DUPLEX	26-Dec-18	31,098	-	-	✓
994	150014703	0	Office Appliances-Fr	ANS	NA	SONIWALL TZ300 FIREWALL	31-Dec-18	-	-	95,018	×
995	150014705	0	Office Appliances-Fr	ANS	NA	LAPTOP HP 348	02-Jan-19	-	-	71,321	×
996	50011096	0	Building Freehold	ANS	NA	FRANGIBLE HUT AT LOCALIZER AND GLIDE PATH	07-Jan-19	-	-	11,17,983	×
997	90042055	0	Plant & Equipment-Fr	Aero	NA	ZONE GUN	09-Jan-19	2,14,018	-	-	✓
998	150014707	0	Office Appliances-Fr	ANS	NA	BROTHER DCP	10-Jan-19	-	-	17,606	×
999	150014708	0	Office Appliances-Fr	ANS	NA	HP SCANNER	10-Jan-19	-	-	13,351	×
1000	150014706	0	Office Appliances-Fr	ANS	NA	DESKTOP COMPUTER	15-Jan-19	-	-	54,020	×
1001	150014704	0	Office Appliances-Fr	ANS	NA	GODREJ MINIFRESH 4400BT	29-Jan-19	-	-	14,420	×
1002	110016437	0	Furniture & Fixtures	ANS	NA	FURNITURE FOR ANTI HI-JACKIG ROOM IN ATC	05-Feb-19	-	-	4,19,155	×
1003	90041996	0	Plant & Equipment-Fr	ANS	NA	PORTABLE PA SYSTEMS	06-Feb-19	-	-	74,062	×
1004	150014492	0	Office Appliances-Fr	ANS	NA	HP CLR PRO M154nw PRINTER	14-Feb-19	-	-	25,552	×
1005	130003563	0	Vehicles-Freehold	Aero	NA	BDDS CUM DOC SQUAD VEHICLES	18-Feb-19	11,91,001	-	-	✓
1006	90041998	0	Plant & Equipment-Fr	ANS	NA	03 KVA ONLNE UPS SYSTEMS	20-Feb-19	-	-	83,398	×
1007	90045247	0	Plant & Equipment-Fr	ANS	NA	SURVEY EQUIPMENT	20-Feb-19	-	-	11,96,359	×

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
1008	90045248	0	Plant & Equipment-Fr	ANS	NA	TOTAL STATION	20-Feb-19	-	-	5,22,349	✗
1009	90042173	0	Plant & Equipment-Fr	Aero	NA	Standby power supply for asmgcs units	26-Feb-19	1,28,25,894	-	-	✓
1010	90042070	0	Plant & Equipment-Fr	Aero	NA	HAND HELD METAL DETECTOR	27-Feb-19	2,05,920	-	-	✓
1011	90042373	0	Plant & Equipment-Fr	Aero	NA	CAT-III B LIGHTING AT LUCKNOW AIRPORT	28-Feb-19	11,47,86,322	-	-	✓
1012	150014491	0	Office Appliances-Fr	ANS	NA	HP LAPTOP	05-Mar-19	-	-	39,511	✗
1013	70001569	0	Boundary- Freehold	Aero	NA	RCC RETAINING WALL & B/WALL TWDS RUNWAY 27 END	07-Mar-19	83,42,434	-	-	✓
1014	130003584	0	Vehicles-Freehold	Aero	NA	RUBBER REMOVAL MACHINE	12-Mar-19	0	-	-	✗
1015	130003568	0	Vehicles-Freehold	Aero	NA	ACFT(RIV) NAFFCO	13-Mar-19	4,19,16,419	-	-	✓
1016	150014709	0	Office Appliances-Fr	ANS	NA	HP CLJ PRO M154NW PRINTER	14-Mar-19	-	-	28,238	✗
1017	90042240	0	Plant & Equipment-Fr	Aero	NA	INVERTER TEC. BASED SPLIT AIR CONDITIONERS AND	15-Mar-19	11,64,382	-	-	✓
1018	130003579	0	Vehicles-Freehold	Aero	NA	MOBILE COMMAND POST	26-Mar-19	22,69,733	-	-	✓
1019	100000131	0	Plant & Equipment-Le	Aero	NA	RB NUCTECH	01-Apr-19	28,10,091	-	-	✓
1020	100000132	0	Plant & Equipment-Le	Aero	NA	RB NUCTECH	01-Apr-19	28,10,091	-	-	✓
1021	100000133	0	Plant & Equipment-Le	Aero	NA	RB NUCTECH	01-Apr-19	28,10,091	-	-	✓
1022	100000160	0	Plant & Equipment-Le	Aero	NA	RB NUCTECH	01-Apr-19	28,09,464	-	-	✓
1023	100000271	0	Plant & Equipment-Le	Aero	NA	HB NUCTECH	01-Apr-19	18,11,395	-	-	✓
1024	100000272	0	Plant & Equipment-Le	Aero	NA	HB NUCTECH	01-Apr-19	18,11,395	-	-	✓
1025	100000273	0	Plant & Equipment-Le	Aero	NA	HB NUCTECH	01-Apr-19	18,11,395	-	-	✓
1026	100000287	0	Plant & Equipment-Le	Aero	NA	HB NUCTECH	01-Apr-19	18,10,994	-	-	✓
1027	70001573	0	Boundary- Freehold	Aero	NA	OPERATION B/WALL IN FRONT OF RWY 09 TOWARDS KANPUR	04-Apr-19	73,55,232	-	-	✓
1028	50011164	0	Building Freehold	Aero	NA	WIDENING OF PERIMETER ROAD AT CCSI AIRPORT LKO	12-Apr-19	4,23,97,888	-	-	✓
1029	150014829	0	Office Appliances-Fr	Aero	NA	Signature Pad SIG 10	17-May-19	13,061	-	-	✓
1030	90045223	0	Plant & Equipment-Fr	Aero	NA	AEAC SYSTEMS (E-GATES AT ARRIVAL & DEPARTURE)	30-May-19	74,51,971	-	-	✓
1031	110016521	0	Furniture & Fixtures	ANS	NA	Furniture for CNS Training Center at CCSI Airport,	11-Jun-19	-	-	2,81,662	✗
1032	150014831	0	Office Appliances-Fr	ANS	NA	EPABX Systems at CCSI Airport Lucknow	19-Jun-19	-	-	13,78,254	✗
1033	90042695	0	Plant & Equipment-Fr	Aero	NA	Handheld Machine with Bar Code Scanner	29-Jun-19	91,938	-	-	✓
1034	90043397	0	Plant & Equipment-Fr	Aero	NA	AIR CONDITIONERS FOR ILBS SYSTEMS	30-Jun-19	5,61,713	-	-	✓
1035	90042694	0	Plant & Equipment-Fr	ANS	NA	IP-AMSS Servers-Storage-Network Devices at CCSI	10-Jul-19	-	-	49,41,660	✗
1036	150014830	0	Office Appliances-Fr	Aero	NA	HP Laserjet Printer P 1108	11-Jul-19	4,670	-	-	✓
1037	130003756	0	Vehicles-Freehold	Aero	NA	MECHANIZED GRASS CUT CUM COLLECT MACHINE & TRACTOR	12-Jul-19	63,43,697	-	-	✓
1038	90045224	0	Plant & Equipment-Fr	Aero	NA	DYANAMIC SIGNAGE FOR IMMIGRATION COUNTERS	23-Jul-19	39,07,127	-	-	✓
1039	90045222	0	Plant & Equipment-Fr	Aero	NA	IN-LINE BAGGAGE SCREENING & HANDLING SYSTEMS	25-Jul-19	11,98,48,303	-	-	✓
1040	110017252	0	Furniture & Fixtures	Aero	NA	Stainless Steel Chair in city side area	31-Jul-19	7,98,402	-	-	✓
1041	150014933	0	Office Appliances-Fr	ANS	NA	HP COLOR LASER JET PRINTER	30-Aug-19	-	-	14,336	✗
1042	150014935	0	Office Appliances-Fr	ANS	NA	DESKTOP COMPUTER	06-Sep-19	-	-	76,585	✗
1043	150014934	0	Office Appliances-Fr	ANS	NA	LEXMARK PRINTER B/W	17-Sep-19	-	-	16,535	✗
1044	150014936	0	Office Appliances-Fr	ANS	NA	UPS	23-Sep-19	-	-	18,709	✗
1045	150014937	0	Office Appliances-Fr	ANS	NA	EXTERNAL HARD DRIVE 2TB	23-Sep-19	-	-	15,792	✗
1046	150015120	0	Office Appliances-Fr	ANS	NA	HP SCANJET PRO 2000 S1 SCANNER	27-Sep-19	-	-	13,923	✗
1047	90043391	0	Plant & Equipment-Fr	ANS	NA	BREATH ALCOHAL ANALYZER WITH PRINTER	01-Oct-19	-	-	2,42,895	✗
1048	150015121	0	Office Appliances-Fr	Aero	NA	DESKTOP ACER M-2000 Q170Q7	03-Oct-19	89,521	-	-	✓
1049	150015122	0	Office Appliances-Fr	ANS	NA	LAPTOP ACER	10-Oct-19	-	-	1,22,100	✗
1050	50011312	0	Building Freehold	Aero	NA	TENSILE FABRIC CANOPY IN FRONT T2	12-Oct-19	2,35,70,140	-	-	✓
1051	150015124	0	Office Appliances-Fr	ANS	NA	CANNON COLOR MULTIFUNCTION MF633DW	16-Oct-19	-	-	26,389	✗
1052	90043389	0	Plant & Equipment-Fr	Aero	NA	NIKON BINOCULAR ACULON A211	11-Nov-19	6,322	-	-	✓
1053	90045460	0	Plant & Equipment-Fr	ANS	NA	TOWER ATS AUTOMATION SYSTEM (ATM & VRRS)-INDRA S	15-Nov-19	-	-	2,57,08,859	✗
1054	90045225	0	Plant & Equipment-Fr	Aero	NA	CCTV System at Isolation Bay	11-Dec-19	6,69,049	-	-	✓
1055	90044953	0	Plant & Equipment-Fr	Aero	NA	Qty. no. 01- Victim Location Camera for LUCKNOW	13-Dec-19	5,04,241	-	-	✓
1056	90045115	0	Plant & Equipment-Fr	Aero	NA	QTY.01-NOS. HUMAN LIFE DETECTORS AT LUCKNOW	13-Dec-19	33,40,257	-	-	✓
1057	90044519	0	Plant & Equipment-Fr	Aero	NA	SCCTV SYSTEM	20-Dec-19	31,69,437	-	-	✓
1058	150015562	0	Office Appliances-Fr	ANS	NA	VIDEO CONFRENCING EQUIPMENT	23-Dec-19	-	-	22,174	✗
1059	150015566	0	Office Appliances-Fr	ANS	NA	PLANTRONICS HEAD SETS MODEL NO. PLTH20	23-Dec-19	-	-	66,605	✗
1060	150015574	0	Office Appliances-Fr	ANS	NA	HP COLOR LASERJET PRO M154NW	03-Jan-20	-	-	17,470	✗

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part I List of assets submitted by AAI as on November 1, 2020

S. No	Asset	Sub number	Grouping	Classification	Allocation ratio	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
1061	150015575	0	Office Appliances-Fr	ANS	NA	HP SCANJET PRO 2000S1	03-Jan-20	-	-	15,185	✗
1062	90044533	0	Plant & Equipment-Fr	ANS	NA	UT522 DIGITAL EARTH RESISTANCE METER	09-Jan-20	-	-	13,460	✗
1063	150015559	0	Office Appliances-Fr	ANS	NA	ACER VERSION Z4660G	09-Jan-20	-	-	1,95,158	✗
1064	150015571	0	Office Appliances-Fr	ANS	NA	WATER DISPENSER	09-Jan-20	-	-	4,821	✗
1065	150015567	0	Office Appliances-Fr	ANS	NA	MICROWAVE OVEN	13-Jan-20	-	-	9,598	✗
1066	150015565	0	Office Appliances-Fr	ANS	NA	LEXMARK PRINTER B2236DW	21-Jan-20	-	-	17,152	✗
1067	150015563	0	Office Appliances-Fr	ANS	NA	LG FRIDGE	22-Jan-20	-	-	10,727	✗
1068	150015564	0	Office Appliances-Fr	ANS	NA	LEXMARK MB2236ADW MONO MPF	30-Jan-20	-	-	45,286	✗
1069	150015675	0	Office Appliances-Fr	ANS	NA	LEXMARK MB2236ADW MONO MPF	30-Jan-20	-	-	30,191	✗
1070	150015557	0	Office Appliances-Fr	ANS	NA	HP ALL IN ONE CORE I5 DESKTOP	17-Feb-20	-	-	72,713	✗
1071	150015568	0	Office Appliances-Fr	ANS	NA	MICROWAVE OVEN	28-Feb-20	-	-	6,956	✗
1072	150015558	0	Office Appliances-Fr	Aero	NA	LEXMARK MB2236ADW PRINTER	14-Mar-20	10,806	-	-	✓
1073	150015560	0	Office Appliances-Fr	ANS	NA	DELL VOSTRO 3580 I5 8TH ITB W10 PRO	18-Mar-20	-	-	64,299	✗
1074	90045258	0	Plant & Equipment-Fr	Aero	NA	TOUCH SCREEN KIOSKS FOR FIRST BAG - LAST BAG	19-Mar-20	5,46,168	-	-	✓
1075	150015561	0	Office Appliances-Fr	ANS	NA	HP LASERJET MFP M436DN	30-Mar-20	-	-	1,06,033	✗
1076	90046023	0	Plant & Equipment-Fr	Aero	NA	SIGHTING DEVICE FOR ADJUSTMENT OF TOE IN ANGLE OF	10-Apr-20	2,12,561	-	-	✓
1077	90046019	0	Plant & Equipment-Fr	Aero	NA	CAMERA ALONGWITH ALL OTHER ACESSORIES FOR PASSENGE	21-May-20	91,295	-	-	✓
1078	90046020	0	Plant & Equipment-Fr	Aero	NA	CAMERA ALONGWITH ALL OTHER ACESSORIES FOR DOCUMENT	21-May-20	60,262	-	-	✓
1079	90047281	0	Plant & Equipment-Fr	Aero	NA	MPLS LINK HARDWARE	04-Jun-20	1,06,481	-	-	✓
1080	90046021	0	Plant & Equipment-Fr	Aero	NA	CCTV SYSTEM FOR BREATHING ANALYSER AT FOUR LOCATIO	22-Jun-20	94,177	-	-	✗
1081	150016984	0	Office Appliances-Fr	Aero	NA	DELL DESKTOP WITH UPS & MS OFFICE	22-Jun-20	1,69,299	-	-	✓
1082	90046015	0	Plant & Equipment-Fr	Aero	NA	2.0TR CAPACITY, INVERTER TECHNOLOGY SPLIT A.C.	28-Jul-20	7,45,187	-	-	✓
1083	90046016	0	Plant & Equipment-Fr	Aero	NA	RO BASED WATER PURIFIER 50 LTRS	28-Jul-20	98,030	-	-	✓
1084	90046017	0	Plant & Equipment-Fr	Aero	NA	STAINLESS STEEL BODY COOLERS OF 40 LTR PHR COOLING	28-Jul-20	1,27,948	-	-	✓
1085	90047313	0	Plant & Equipment-Fr	Aero	NA	ADDITIONAL COOLING TOWER FOR AC SYSTEMS IN T-2	31-Jul-20	23,31,622	-	-	✓
1086	90046024	0	Plant & Equipment-Fr	Aero	NA	ACER ALL IN ONE CORE I5 COMPUTER FOR IN LINE BAGG-	18-Aug-20	44,299	-	-	✓
1087	90046025	0	Plant & Equipment-Fr	Aero	NA	HAND HELD METAL DETECTOR	01-Sep-20	3,04,074	-	-	✓
1088	90046324	0	Plant & Equipment-Fr	Aero	NA	BIOMETRIC ACCESS CONTROL SYSTEMS	09-Oct-20	2,13,26,047	-	-	✓
1089	90047354	0	Plant & Equipment-Fr	Aero	NA	PA SYSTEMS AT CCSI AIRPORT LUCKNOW	20-Oct-20	27,56,109	-	-	✓
<b>Total</b>								<b>1,97,82,90,149</b>	<b>3,80,34,394</b>	<b>48,96,91,896</b>	
Amount in Crores								197.83	3.80	48.97	
Add: Asset incorrectly considered as Nil								0.01	-	-	
Less: Financing allowance included in the above list (refer Exhibit 1 Part II)								-1.41	-	-	
Less: Assets related to ANS and Cargo activities included in the above list #								-0.35	-	0.29	
Value of assets retained by AAI^								-10.97	-0.00	-44.49	
Net value of assets transferred to the Airport Operator								185.11	3.80	4.76	
Value of assets classified as Common as per AAI's submission as on COD								69.51	3.80	0.39	
Value of common assets allocated using Terminal Building ratio as per AAI's submission (94.41%) as on COD (A)								0.22	0.01	-	
Value of common assets allocated using Terminal Building ratio of 92.5% (B = A * 92.5 / 94.41)								0.22	0.01	-	
Impact of revision in Terminal building ratio from 94.41% to 92.5% (C = B - A) @								-0.00	-0.00	-	

# Represents assets related to ANS and Cargo activities included in Aeronautical assets, which is proposed to be excluded from RAB as per the Study. Refer Exhibit 1 Part III

\* AAI has transferred certain assets in the nature of civil works and computera pertaining to ANS activities to the Airport Operator. The value of such assets as per AAI's submission is ₹ 4.76 Crores. These assets are being excluded from the Study

^ Net-off financing allowance of ₹ 0.22 Crores excluded (part of ₹ 1.41 Crores) and Assets related to ANS and Cargo activities of ₹ 0.28 Crore (part of ₹ 0.35 Crores).

@ The difference has been ignored considering the minimal impact on the RAB and has been considered as NIL impact in the Study Report.

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part II Asset value incorrectly considered as Nil

S. No (as per Part I)	Asset	Sub number	Grouping	Classification	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020	Non-aeronautical Net Asset value as on November 1, 2020	ANS Net Asset value as on November 1, 2020	Asset transferred to the Airport Operator
890	90035379	0	Plant & Equipment-Fr	Common	CCTV FOR BIOMETRIC AT 7 LOCATIONS	31-Mar-17	55,353	1,859	32,848	✘



Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part III Financing allowance included in asset value as on November 1, 2020

S. No (as per Part I)	Asset	Sub number	Grouping	Classification	Asset description	Capitalized on	Additions to Asset	Financing Allowance	Gross Asset value as on November 1, 2020	Accumulated Depreciation as on November 1, 2020	Net Asset value as on November 1, 2020	Accumulated Depreciation on additions	Accumulated Depreciation on Financing allowance	WDV of additions	WDV of Financing allowance
882	50010463	0	Building Freehold	Aero	INTEGRATED OFFICE COMPLEX	21-Feb-17	10,14,76,949	24,94,379	10,39,71,328	-1,28,05,160	9,11,66,168	-1,24,97,951	-3,07,209	8,89,78,998	21,87,170
906	90037749	0	Plant & Equipment-Fr	Aero	ETD	06-Oct-17	8,42,767	79,166	9,21,933	-2,72,555	6,49,378	-2,49,150	-23,404	5,93,616	55,762
943	70001507	0	Boundary- Freehold	Aero	CHILLAWAN BOUNDRY WALL	28-Mar-18	3,20,95,031	10,51,932	3,31,46,962	-86,00,255	2,45,46,708	-83,27,322	-2,72,932	2,37,67,709	7,78,999
975	90042174	0	Plant & Equipment-Fr	Aero	Passanger Boarding Bridges	23-Aug-18	7,69,39,398	18,18,520	7,87,57,918	-1,15,22,391	6,72,35,527	-1,12,56,339	-2,66,052	6,56,83,058	15,52,468
1011	90042373	0	Plant & Equipment-Fr	Aero	CAT-III B LIGHTING AT LUCKNOW AIRPORT	28-Feb-19	13,19,97,478	59,12,356	13,79,09,834	-2,31,23,512	11,47,86,322	-2,21,32,180	-9,91,332	10,98,65,298	49,21,024
1027	70001573	0	Boundary- Freehold	Aero	OPERATION B/WALL IN FRONT OF RWY 09 TOWARDS KANPUR	04-Apr-19	85,09,201	2,27,105	87,36,306	-13,81,074	73,55,232	-13,45,172	-35,902	71,64,029	1,91,203
1028	50011164	0	Building Freehold	Aero	WIDENING OF PERIMETER ROAD AT CCSI AIRPORT LKO	12-Apr-19	4,88,88,954	13,39,478	5,02,28,432	-78,30,545	4,23,97,888	-76,21,722	-2,08,823	4,12,67,232	11,30,656
1030	90045223	0	Plant & Equipment-Fr	Aero	AEAC SYSTEMS (E-GATES AT ARRIVAL & DEPARTURE)	30-May-19	80,51,139	1,84,805	82,35,944	-7,83,973	74,51,971	-7,66,382	-17,591	72,84,757	1,67,214
1038	90045224	0	Plant & Equipment-Fr	Aero	DYANAMIC SIGNAGE FOR IMMIGRATION COUNTERS	23-Jul-19	41,72,247	99,486	42,71,733	-3,64,606	39,07,127	-3,56,115	-8,491	38,16,133	90,994
1039	90045222	0	Plant & Equipment-Fr	Aero	IN-LINE BAGGAGE SCREENING & HANDLING SYSTEMS	25-Jul-19	12,84,38,110	25,42,052	13,09,80,163	-1,11,31,859	11,98,48,303	-1,09,15,813	-2,16,046	11,75,22,297	23,26,006
1050	50011312	0	Building Freehold	Aero	TENSILE FABRIC CANOPY IN FRONT T2	12-Oct-19	2,39,96,875	4,35,724	2,44,32,600	-8,62,460	2,35,70,140	-8,47,079	-15,381	2,31,49,797	4,20,343
1085	90047313	0	Plant & Equipment-Fr	Aero	ADDITIONAL COOLING TOWER FOR AC SYSTEMS IN T-2	31-Jul-20	21,32,708	2,59,876	23,92,584	-60,962	23,31,622	-54,340	-6,622	20,78,368	2,53,255
<b>Total</b>								<b>1,64,44,880</b>							<b>1,40,75,094</b>

Exhibit 1 (Refer Table 9 of the Study on Allocation of Assets between Aeronautical and Non-aeronautical assets)

Part IV Assets related to ANS and Cargo activities included in the RAB as on November 1, 2020

S. No (as per Part I)	Asset	Sub number	Grouping	Classification	Asset description	Capitalized on	Aeronautical Net Asset value as on November 1, 2020
784	180000667	0	Computer Software-Fr	Aero#	Software OfficeProPlus 2016	31-Mar-16	8,419
837	90033700	0	Plant & Equipment-Fr	Aero#	AIR CONDITIONER AT CARGO	04-Jun-16	2,24,077
970	90039497	0	Plant & Equipment-Fr	Aero#	SCCTV & ACCESS CONTROL SYSTEMS AT VARIOUS ANS	06-Jul-18	25,52,484
1054	90045225	0	Plant & Equipment-Fr	Aero#	CCTV System at Isolation Bay	11-Dec-19	6,69,049
<b>Total</b>							<b>34,54,029</b>

# Exhibit 2

## Segregation of Assets between AAI and Adani - Aero, ANS and Non Aero

Location: Lucknow

Transferor

Airports Authority of India

Transferee

Adani Lucknow International Airport limited (ALIAL)

Particulars	Classification of Assets	Net Asset value as on 30th Oct 2020	File reference
Total Value of Assets	Aero Assets	197.82	A1 & A2 - RAB & Depreciation
Assets Transferred to Adani	Aero Assets	186.38	A1 - Aero Assets Trf to Adani
Assets retained by AAI	Aero Assets	11.45	A2- Aero Assets Held by AAI
Total Value of Assets	Non Aero Assets	3.80	A1 & A2 - RAB & Depreciation
Assets Transferred to Adani	Non Aero Assets	3.80	A3-Non-Aero Assets trf to Adani
Total Value of Assets	ANS Assets	48.97	A1 & A2 - RAB & Depreciation
Assets Transferred to Adani	ANS Assets	4.70	A4-ANS Assets trf to Adani

Total Assets transferred to Adani Lucknow International Airport limited (ALIAL) 194.87



*Ulm*  
 (मुकेश साखेना)  
 (MUKESH SAXENA)  
 सहायक महाप्रबन्धक (वित्त)  
 A.G.M. (Finance)  
 भारतीय विमानपत्तन प्राधिकरण  
 Airports Authority of India  
 चौधरी बरण सिंह अंतर्राष्ट्रीय हवाई अड्डा, लखनऊ  
 C.C.S.I. Airport, Lucknow

*h*  
 सहायक महाप्रबन्धक (वित्त)  
 Asstt. General Manager Finance  
 भारतीय विमानपत्तन प्राधिकरण  
 Airports Authority of India  
 चौधरी बरण सिंह अंतर्राष्ट्रीय हवाई अड्डा, लखनऊ  
 C.C.S.I. Airport, Lucknow

\* Subject to be agreed between AAI and Adani HO Regulatory Team *[Signature]*







Table with columns: Asset Type, Opening Balance, Description, Date, Value, etc. The table lists various assets and their financial details, including building freeholds, equipment, and furniture, with associated dates and values.

RAJESH BANENA (Signature)  
AGM (S)  
भारतीय विमान  
Airports Authority  
of India

सहायक महाप्रबन्धक (वित्त)  
Asstt. General Manager Finance  
भारतीय विमानपत्तन प्राधिकरण  
Airports Authority of India  
पौरी बस स्टैंड अन्वयित द्वारा अड्डा, लखनऊ

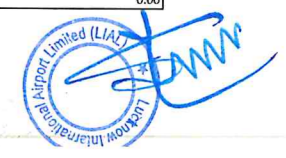






Table with columns: Opening Asset, Opening Balance, Description, Amount, Date, and various financial metrics. Includes entries like STAR GLOW ILLUMINATED SIGNAGE, VIJAYSWARAM ELECTRICAL WORKS, and various equipment and furniture items.

AGM (31/03/2017)
Sahayak Mahaprabandh (Vistt)
Asstt. General Manager Finance
Bharatiya Viman Nigam Ltd.
Airports A...

Sahayak Mahaprabandh (Vistt)
Asstt. General Manager Finance
Bharatiya Viman Nigam Ltd.
Airports Authority of India
Jeevan Prasad Singh

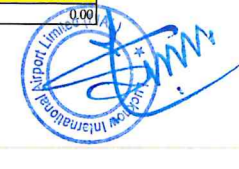




Table with columns: Addition for, Year, Category, Code, Description, Date, Amount, etc. It lists various equipment and infrastructure additions from 2017 to 2021.

Handwritten signatures and stamps. Includes 'मुकेश सखेनी (MUKEESH SAXENA)', 'सहायक महाप्रबन्धक (वित्त) Asstt. General Manager Finance', and the logo of 'भारतीय विमानपत्तन प्राधिकरण Airports Authority of India'.

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Land Freehold	10000223	TFR FRM STATE GOVT. ACQUISITION OF LAND	31-Mar-88	1	Aero	-	-	-	✗
Building Freehold	50007036	APPROACH ROAD TO TERMINAL BLG	31-Mar-88	37,073	Common	-	-	-	✓
Building Freehold	50007037	APPROACH ROAD TO AD -200 BLGAPPROACH ROAD TO AD -2	31-Mar-88	1,38,950	Common	-	-	-	✓
Building Freehold	50007038	CONST. OF APPROACH ROAD	31-Mar-88	1,50,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023216	10 KVA TRANSFORMER10 KVA TRANSFORMER	31-Mar-88	5,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023217	CURRENT TRANSFORMERCURRENT TRANSFORMER	31-Mar-88	14,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023218	EARTH LEAKAGE RELAY PANEEARTH LEAKAGE RELAY PANEL	31-Mar-88	2,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023219	30 KVA SET I/C AMF PANEL30 KVA SET I/C AMF PANEL	31-Mar-88	40,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023220	DG SETDG SET	31-Mar-88	2,00,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023221	ELECTRICAL ITEMELECTRICAL ITEM	31-Mar-88	21,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023222	ELECTRICAL ITEMELECTRICAL ITEM	31-Mar-88	40,000	Common	-	-	-	✓
Vehicles-Freehold	130001926	M/S SWARAJSWARAJ 735 TRUCK UP 32AN-2232	31-Mar-88	98,102	Aero	-	-	-	✓
Building Freehold	50007230	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	1,30,595	Common	-	-	-	✓
Building Freehold	50007231	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	90,608	Common	-	-	-	✓
Building Freehold	50007232	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	98,427	Common	-	-	-	✓
Building Freehold	50007233	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	2,87,362	Common	-	-	-	✓
Building Freehold	50007234	BUILDING- TERMINAL & OTHERSBUILDING- TERMINAL & OT	31-Mar-88	40,062	Common	-	-	-	✓
Building Freehold	50007235	CONST. OF OVERHEAD TANK OF 5000 GALLONSCONST. OF O	31-Mar-88	25,935	Common	-	-	-	✓
Plant & Equipment-Fr	90020363	UPTRON 16 CHANNEL DUAL DECK COM TAPE RECORDER & RE	31-Mar-88	8,30,348	ANS	-	-	12,41,291	✗
Vehicles-Freehold	130001924	ROAD ROLLER10TONROAD ROLLER 10TON	31-Mar-88	4,00,000	Aero	-	-	-	✓
Vehicles-Freehold	130001925	ROAD ROLLERROAD ROLLER	31-Mar-88	3,00,000	Aero	-	-	-	✓
Land Freehold	20000009	TFR FRM STATE GOVT. ON LEASELAND AQUIRED ON LEASE	31-Mar-89	1	Aero	-	-	-	✗
Building Freehold	50007242	PWDMODIFICATION FIRE STATION	31-Mar-89	10,44,254	Aero	-	-	-	✓
Building Freehold	50008203	WATER SUPPLY IN RESIDENTIAL BUILDINGWATER SUPPLY I	31-Mar-89	51,960	Common	-	-	-	✓
Boundary- Freehold	70000944	WIRE FABRIC FENCING TO TERMINAL BUILDINGWIRE FABRI	31-Mar-89	80,331	Aero	-	-	-	✓
Building Freehold	50007241	VIP LOUNGE PLANNERS GROUPVIP LOUNGE PLANNERS GROUP	31-Mar-89	2,51,900	Aero	-	-	-	✓
Building Freehold	50007252	CONST. OF DVOR BLGCONST. OF DVOR BLG	31-Mar-90	-	ANS	-	-	-	✓
Building Freehold	50007253	CONST. OF GLIDE PATH BLGCONST. OF GLIDE PATH BLG	31-Mar-90	-	ANS	-	-	-	✓
Plant & Equipment-Fr	90023256	166.25 KVA DG SET WITH AMF PANEL166.25 KVA DG SET	31-Mar-90	2,00,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023257	WINDOW TYPE A/C 1.5 TONWINDOW TYPE A/C 1.5 TON	31-Mar-90	2,10,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023258	WATER COOLERSWATER COOLERS	31-Mar-90	1,08,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023259	7.5 TON A/C PLANT7.5 TON A/C PLANT	31-Mar-90	1,00,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023260	30 KW CCR30 KW CCR	31-Mar-90	50,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90023261	15/20 KW CCR15/20 KW CCR	31-Mar-90	30,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90023262	7.5 KW CCR7.5 KW CCR	31-Mar-90	30,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90023263	4 KW CCR4 KW CCR	31-Mar-90	60,000	Aero	-	-	-	✓
Building Freehold	50007251	CONST. OF ENGG COMPLEXCONST. OF ENGG COMPLEX	31-Mar-90	23,41,000	Common	-	-	-	✓
Building Freehold	50007254	CONST. OF CYCLE & SCOOTER SHEDCONST. OF CYCLE & SC	31-Mar-90	51,400	Common	-	-	-	✓
Building Freehold	50007255	CONST. OF STAFF CANTEENCONST. OF STAFF CANTEEN	31-Mar-90	95,907	Common	-	-	-	✓
Vehicles-Freehold	130002406	M/S TETRATETRA T-815 UP65D 5462	31-Mar-90	28,00,000	Aero	-	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Runways,Taxiways,Apr	30001257	EXTN OF MAIN APRON IN FRONT OF T/BLDG	31-Mar-91	35,96,795	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001258	APRON IN FRONT OF HANGARS	31-Mar-91	-	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001259	APRON IN FRONT OF T/BLG 200"X150"X50"	31-Mar-91	90,000	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001260	APRON ON EITHER SIDE 300' X150'	31-Mar-91	88,500	Aero	-	-	-	✓
Vehicles-Freehold	130002407	M/S TETRATATRA T-815 UP32A-4956	31-Mar-91	40,31,000	Aero	-	-	-	✓
Building Freehold	50007048	COOLINGPIT FOOTHPATHCOOLINGPIT FOOTHPATH	31-Mar-92	12,430	Aero	-	-	-	✓
Building Freehold	50008080	SHED AT MT GARAGESHED AT MT GARAGE	31-Mar-92	25,140	Common	-	-	-	✓
Building Freehold	50008081	SHED FOR CHOWKIDARSHED FOR CHOWKIDAR	31-Mar-92	33,113	Common	-	-	-	✓
Building Freehold	50008082	SHED FOR AC PLANTSHED FOR AC PLANT	31-Mar-92	11,425	Common	-	-	-	✓
Building Freehold	50008083	PRIFABRICATED STRUCTUREPRIFABRICATED STRUCTURE	31-Mar-92	3,42,402	Common	-	-	-	✓
Building Freehold	50008210	CONST. OF TOILETCONST. OF TOILET	31-Mar-92	23,988	Common	-	-	-	✓
Building Freehold	50008395	DVOR BUILDING WORKDVOR BUILDING WORK	31-Mar-92	-	ANS	-	-	-	✓
Plant & Equipment-Fr	90023324	ELECTRIFICATION IN DVOR BUILDINGELECTRIFICATION IN	31-Mar-92	-	ANS	-	-	-	✓
Plant & Equipment-Fr	90023325	A.C UNITA.C UNIT	31-Mar-92	1,68,936	Common	-	-	-	✓
Plant & Equipment-Fr	90023326	BATTERIESBATTERIES	31-Mar-92	26,626	Common	-	-	-	✓
Plant & Equipment-Fr	90023327	REWRING OF POWER SUPPLYREWRING OF POWER SUPPLY	31-Mar-92	1,00,312	Common	-	-	-	✓
Plant & Equipment-Fr	90023328	STRENGTHING OF POWER SUPPLYSTRENGTHING OF POWER SU	31-Mar-92	45,676	Common	-	-	-	✓
Plant & Equipment-Fr	90023329	POWER CABLINGPOWER CABLING	31-Mar-92	15,534	Common	-	-	-	✓
Plant & Equipment-Fr	90023330	UG CABLINGUG CABLING	31-Mar-92	57,010	Common	-	-	-	✓
Plant & Equipment-Fr	90023331	MT SHED CABLINGMT SHED CABLING	31-Mar-92	8,314	Common	-	-	-	✓
Plant & Equipment-Fr	90023332	POWER CABLING TERM. BUILD.POWER CABLING TERM. BUIL	31-Mar-92	95,082	Common	-	-	-	✓
Plant & Equipment-Fr	90023333	REPLACEMENT OF POWER CABLEREPLACEMENT OF POWER CAB	31-Mar-92	21,975	Common	-	-	-	✓
Plant & Equipment-Fr	90023334	LOCALISER POWER CABLELOCALISER POWER CABLE	31-Mar-92	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90023335	SWITCH PANEL &AMFSWITCH PANEL &AMF	31-Mar-92	18,680	Common	-	-	-	✓
Plant & Equipment-Fr	90023336	BATTRIESBATTRIES	31-Mar-92	19,703	Common	-	-	-	✓
Plant & Equipment-Fr	90023337	REPLACEMENT OF POWER CABLEREPLACEMENT OF POWER CAB	31-Mar-92	14,277	Common	-	-	-	✓
Plant & Equipment-Fr	90023338	LIGHT FITTINGLIGHT FITTING	31-Mar-92	19,184	Common	-	-	-	✓
Plant & Equipment-Fr	90023339	WATER COOLERWATER COOLER	31-Mar-92	18,175	Common	-	-	-	✓
Plant & Equipment-Fr	90023340	AC UNITAC UNIT	31-Mar-92	18,040	Common	-	-	-	✓
Plant & Equipment-Fr	90023341	AC UNITAC UNIT	31-Mar-92	18,260	Common	-	-	-	✓
Plant & Equipment-Fr	90023342	AC UNITAC UNIT	31-Mar-92	19,995	Common	-	-	-	✓
Plant & Equipment-Fr	90023343	MT WORK SHOP ELECTRIFICATIONMT WORK SHOP ELECTRIFI	31-Mar-92	20,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023344	EXHAUST FANS FITTINGSEXHAUST FANS FITTINGS	31-Mar-92	18,870	Common	-	-	-	✓
Plant & Equipment-Fr	90023345	BATTERT CHARGERBATTERT CHARGER	31-Mar-92	19,970	Common	-	-	-	✓
Plant & Equipment-Fr	90023346	ELECTRIFICATION OF DVOR BUILDINGELECTRIFICATION OF	31-Mar-92	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90023347	SINGLE PHASE STABILISERSINGLE PHASE STABILISER	31-Mar-92	38,795	Common	-	-	-	✓
Plant & Equipment-Fr	90023348	AIRCONDITIONERSAIRCONDITIONERS	31-Mar-92	19,992	Common	-	-	-	✓
Furniture & Fixtures	110007853	REVOLVING CHAIRREVOLVING CHAIR	31-Mar-92	7,725	Common	-	-	-	✓
Furniture & Fixtures	110007854	REVOLVING AND TILLTING CHAIRSREVOLVING AND TILLTIN	31-Mar-92	2,470	Common	-	-	-	✓
Furniture & Fixtures	110007855	CHAIR AND TABLESCHAIR AND TABLES	31-Mar-92	2,425	Common	-	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Furniture & Fixtures	110007856	STEEL CHAIR AND TABLES	31-Mar-92	4,760	Common	-	-	-	✓
Office Appliances-Fr	150006123	PUSH BUTTON	31-Mar-92	19,425	Common	-	-	-	✓
Office Appliances-Fr	150006124	TYPE WRITER	31-Mar-92	19,745	Common	-	-	-	✓
Building Freehold	50007262	FALSE CEILING IN TERMINAL BUILDING	31-Mar-92	92,259	Common	-	-	-	✓
Building Freehold	50007263	STORAGE TANK AT TERM BUILD.	31-Mar-92	13,950	Common	-	-	-	✓
Plant & Equipment-Fr	90022754	MACINE TOOLS	31-Mar-92	18,836	Aero	-	-	-	✗
Plant & Equipment-Fr	90026675	M/S ECILXRAY BAAGAGE SYSTEM	31-Mar-92	25,72,739	Aero	-	-	-	✗
Plant & Equipment-Fr	90023438	AIR FIELD LIGHTING CABLES	07-Jul-92	1,46,880	Aero	-	-	-	✓
Plant & Equipment-Fr	90023447	VOLTAGE STABILISER	22-Feb-93	81,574	Common	-	-	-	✓
Building Freehold	50008400	CONSTN. OF ALLUMINIUM PARTITION FOR XBIS	30-Mar-93	44,766	Aero	-	-	-	✓
Building Freehold	50008409	EPABX ROOM	31-Mar-93	17,936	Common	-	-	-	✗
Building Freehold	50008422	CONST. OF SEPTIC TANK	31-Mar-93	1,04,494	Aero	-	-	-	✓
Building Freehold	50008423	ROOM FOR VHF & OFFICER	31-Mar-93	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90023508	LIGHTING CABLES	31-Mar-93	73,800	Common	-	-	-	✓
Plant & Equipment-Fr	90023509	EXHAUST FAN	31-Mar-93	18,337	Common	-	-	-	✓
Plant & Equipment-Fr	90023510	EPBAX CABLING WORK	31-Mar-93	10,345	Common	-	-	-	✓
Plant & Equipment-Fr	90023665	AIRCONDITIONER	31-Mar-93	2,45,227	Common	-	-	-	✓
Plant & Equipment-Fr	90023666	BATTERIES FOR T/B GENERATOR	31-Mar-93	12,454	Common	-	-	-	✓
Plant & Equipment-Fr	90023687	WT ROOM A/CWT ROOM A/C	31-Mar-93	40,360	Aero	-	-	-	✓
Plant & Equipment-Fr	90023688	M/S ASSOCIATED ENGG.A/C	31-Mar-93	1,80,000	Common	-	-	-	✓
Plant & Equipment-Fr	90023689	ISOLATING TRANSFORMERS	31-Mar-93	1,79,699	Common	-	-	-	✓
Plant & Equipment-Fr	90023690	CABLING WORK	31-Mar-93	84,430	Common	-	-	-	✓
Plant & Equipment-Fr	90023691	SUBMERSSIBLE PUMP	31-Mar-93	37,525	Common	-	-	-	✓
Plant & Equipment-Fr	90023692	AVASI HOUSING TRANSFORMER	31-Mar-93	45,492	Common	-	-	-	✓
Plant & Equipment-Fr	90023693	VOLTAGE STABILISER	31-Mar-93	17,240	Common	-	-	-	✓
Plant & Equipment-Fr	90023694	LIGHT FITTINGS	31-Mar-93	15,775	Common	-	-	-	✓
Plant & Equipment-Fr	90023695	AVASI LIGHT FITTINGS	31-Mar-93	1,84,274	Common	-	-	-	✓
Plant & Equipment-Fr	90023696	FANS	31-Mar-93	4,857	Common	-	-	-	✓
Plant & Equipment-Fr	90023697	ELECTRICAL INSTN. IN EQUIP. ROOM	31-Mar-93	65,339	Common	-	-	-	✓
Plant & Equipment-Fr	90023698	LIGHT FITTINGS	31-Mar-93	51,600	Common	-	-	-	✓
Plant & Equipment-Fr	90023699	COMPRESSOR	31-Mar-93	13,765	Common	-	-	-	✓
Plant & Equipment-Fr	90023700	TRANSFORMER	31-Mar-93	13,720	Common	-	-	-	✓
Furniture & Fixtures	110007873	STEEL FURNITURE	31-Mar-93	1,813	Common	-	-	-	✓
Furniture & Fixtures	110007874	TABLES AND CHARIS	31-Mar-93	10,450	Common	-	-	-	✓
Furniture & Fixtures	110009297	REVOLVING CHAIRS TABLES	31-Mar-93	85,742	Common	-	-	-	✓
Furniture & Fixtures	110009298	WHEEL CHAIRS	31-Mar-93	2,679	Common	-	-	-	✓
Furniture & Fixtures	110009299	FURNITURE	31-Mar-93	73,308	Common	-	-	-	✓
Furniture & Fixtures	110009300	FALSE CEILING	31-Mar-93	51,714	Common	-	-	-	✓
Furniture & Fixtures	110009301	FURNITURE	31-Mar-93	9,050	Common	-	-	-	✓
Plant & Equipment-Fr	90020594	EPBAX SYSTEM	31-Mar-93	4,956	Common	-	-	-	✗

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Building Freehold	50007283	FIXING OF FLOORINGFIXING OF FLOORING	31-Mar-93	47,056	Common	-	-	-	✓
Building Freehold	50007284	CONST. WORK IN T/BCONST. WORK IN T/B	31-Mar-93	54,652	Common	-	-	-	✓
Building Freehold	50007285	FLOOR EXTN. IN T/BFLOOR EXTN. IN T/B	31-Mar-93	72,815	Common	-	-	-	✓
Plant & Equipment-Fr	90022772	HF KIT COMPUTERHF KIT COMPUTER	31-Jan-94	-	Aero	-	-	-	✗
Boundary- Freehold	70000987	CONST OF BOUNDRY WALLCONST OF BOUNDRY WALL	31-Mar-94	29,042	Aero	-	-	-	✓
Boundary- Freehold	70000988	CONST. OF BOUNDRY WALLCONST. OF BOUNDRY WALL	31-Mar-94	1,24,257	Aero	-	-	-	✓
Plant & Equipment-Fr	90023769	ELECTR. INSTALLATIONELECTR. INSTALLATION	31-Mar-94	75,238	Common	-	-	-	✓
Plant & Equipment-Fr	90023770	ELECTR. INSTALLATIONELECTR. INSTALLATION	31-Mar-94	81,758	Common	-	-	-	✓
Furniture & Fixtures	110007905	DEPTT. ADV. JVDEPTT. ADV. JV	31-Mar-94	500	Common	-	-	-	✓
Furniture & Fixtures	110009338	FURNITUREFURNITURE	31-Mar-94	17,400	Common	-	-	-	✓
Furniture & Fixtures	110009339	FURNITUREFURNITURE	31-Mar-94	43,510	Common	-	-	-	✓
Furniture & Fixtures	110009340	FURNITUREFURNITURE	31-Mar-94	21,097	Common	-	-	-	✓
Furniture & Fixtures	110009341	TABLES AND CHAIRSTABLES AND CHAIRS	31-Mar-94	25,873	Common	-	-	-	✓
Office Appliances-Fr	150006156	DEPTT. ADVANCEDEPTT. ADVANCE	31-Mar-94	13,599	Common	-	-	-	✓
Plant & Equipment-Fr	90020709	EPBAXEPBAX	31-Mar-94	24,95,865	Common	-	-	-	✗
Plant & Equipment-Fr	90023812	M/S AMA PVT. LTD.PROVISION OF SECOND RUNWAY LIGHTI	20-May-94	2,89,744	Aero	-	-	-	✓
Plant & Equipment-Fr	90023791	M/S PARAS ELECTRICALS LTD.SUPPLY OF ISOLATING TRAN	02-Aug-94	2,19,150	Common	-	-	-	✓
Office Appliances-Fr	150006170	M/S MECHMATES MAKTG. SERVICESPURCHASE OF FURNITURE	22-Dec-94	26,687	Common	-	-	-	✓
Plant & Equipment-Fr	90023798	M/S VIJAY SHARWAN ELECTRIC WORKSEARTHING OF APPROA	09-Feb-95	68,045	Common	-	-	-	✓
Runways,Taxiways,Apr	30001186	M/S MEHANDRA ASSOCIATEDIVERSION OF POWER CABLE	20-Feb-95	4,19,403	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001185	M/S PARAS PVT LTDSUPPLY OF ISOLATING TRANSFORMER	03-Mar-95	2,31,727	Aero	-	-	-	✓
Plant & Equipment-Fr	90023813	M/S VIJAY SHARWAN ELECTRIC WORKSINSTALLATION OF AP	23-Mar-95	1,68,983	Common	-	-	-	✓
Boundary- Freehold	70000993	CONST OF BOUNDRY WALLCONST OF BOUNDRY WALL	31-Mar-95	1,07,100	Aero	-	-	-	✓
Plant & Equipment-Fr	90020838	MVLR LUCKNOWMVLR LUCKNOW	31-Mar-95	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90020840	RUNWAY EDGE LIGHTING SYSTEMRUNWAY EDGE LIGHTING SY	31-Mar-95	1,22,904	Aero	-	-	-	✓
Plant & Equipment-Fr	90020842	COMPLETION OF 100 W DVOR VOR SYSTEMCOMPLETION OF 1	31-Mar-95	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90023830	SUPPLY OF6/16 SQ MM AVIATION CABLESUPPLY OF6/16 SQ	31-Mar-95	3,00,753	Common	-	-	-	✓
Plant & Equipment-Fr	90023831	DELHI RELEASE OF W/H OUT ON EOTDELHI RELEASE OF W/	31-Mar-95	30,567	Aero	-	-	-	✓
Plant & Equipment-Fr	90023832	M/S DEEPAK METAL WORKSSUPPLY OF IC BOXES FOR ISOLA	31-Mar-95	22,083	Common	-	-	-	✓
Plant & Equipment-Fr	90023833	PAID TO UPSEB FOR POWER SUPPLYPAID TO UPSEB FOR PO	31-Mar-95	37,87,437	Common	-	-	-	✓
Plant & Equipment-Fr	90023851	M/S ESS JAY TRADING CORPN.PROVIDING OF SECOND RUNW	31-Mar-95	58,941	Aero	-	-	-	✓
Furniture & Fixtures	110007913	PURCHASE OF FURNITUREPURCHASE OF FURNITURE	31-Mar-95	38,667	Common	-	-	-	✓
Furniture & Fixtures	110009378	SUPPLY OF FURNITURESUPPLY OF FURNITURE	31-Mar-95	27,102	Common	-	-	-	✓
Plant & Equipment-Fr	90020834	4 NOS PRINTERS EX 10004 NOS PRINTERS EX 1000	31-Mar-95	89,008	Aero	-	-	-	✗
Plant & Equipment-Fr	90020836	4 NOS PRINTERS EX 10004 NOS PRINTERS EX 1000	31-Mar-95	28,820	Aero	-	-	-	✗
Plant & Equipment-Fr	90023927	APPROACH LIGHTINGAPPROACH LIGHTING	03-Aug-95	50,605	Aero	-	-	-	✓
Plant & Equipment-Fr	90023941	M/S AMA PVT LTDSUPPLY OF AIRPORT LIGHTING SYSTEM	22-Aug-95	1,11,976	Aero	-	-	-	✓
Plant & Equipment-Fr	90023933	M/S MELTRONAPPROACH LIGHTING SYSTEM	09-Sep-95	63,900	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001188	TURNING PAD	31-Mar-96	63,19,775	Aero	-	-	-	✓
Building Freehold	50007357	CAPITALISATION OF T.B.LUCKNOWCAPITALISATION OF T.B	31-Mar-96	10,06,65,900	Common	-	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90020880	DG SETDGT SET	31-Mar-96	69,30,000	Common	-	-	-	✓
Plant & Equipment-Fr	90020882	CCRSCCRS	31-Mar-96	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90020885	SUPPLY OF MB DISKSUPPLY OF MB DISK	31-Mar-96	-	Aero	-	-	-	✗
Plant & Equipment-Fr	90023999	SUPPLY OF GLFSUPPLY OF GLF	31-Mar-96	9,135	Aero	-	-	-	✓
Plant & Equipment-Fr	90024000	ANA (P) LTDANA (P) LTD	31-Mar-96	1,22,904	Aero	-	-	-	✓
Plant & Equipment-Fr	90024001	CAPITALISATION OF LUCKNOW T/BCAPITALISATION OF LUC	31-Mar-96	1,35,05,000	Common	-	-	-	✓
Plant & Equipment-Fr	90024002	PROVISION OF APPROACH LIGHTING SYSTEMPROVISION OF	31-Mar-96	2,790	Aero	-	-	-	✓
Furniture & Fixtures	110007934	FURNITURE FOR NEW TERM BUILDFURNITURE FOR NEW TERM	31-Mar-96	3,00,625	Common	-	-	-	✓
Furniture & Fixtures	110009384	COUNTERSCOUNTERS	31-Mar-96	11,238	Aero	-	-	-	✓
Furniture & Fixtures	110009385	CAPITALISATION OF T.BUILDINGCAPITALISATION OF T.BU	31-Mar-96	2,31,250	Common	-	-	-	✓
Plant & Equipment-Fr	90026682	M/S ECILXRAY BAGGAGE SYSTEM	31-Mar-96	25,86,000	Aero	-	-	-	✗
Plant & Equipment-Fr	90024016	CAR CALLING SYSTEM AT C ACAR CALLING SYSTEM AT C A	31-Mar-97	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024017	CAR CALLING SYSTEM AT C ACAR CALLING SYSTEM AT C A	31-Mar-97	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024018	APPROACH LIHGTING SYSTEMAPPROACH LIHGTING SYSTEM	31-Mar-97	91,812	Aero	-	-	-	✓
Plant & Equipment-Fr	90026687	M/S ECILCAPIT OF X-RAY BAGG. AT DIFF. STAT	31-Mar-97	23,56,923	Aero	-	-	-	✗
Plant & Equipment-Fr	90024032	M/S ESS JAY TRADING CORPREPLACEMENT OF EXISTING R'	31-Mar-98	30,95,969	Aero	-	-	-	✓
Vehicles-Freehold	130002408	M/S ARAVALI MEDICALAIR BREATHING APPARATUS	31-Mar-98	2,41,725	Aero	-	-	-	✓
Building Freehold	50007065	M/S BAIJ NATH BROTHERSCONSTN. OF PERIPHERAL ROAD	31-Mar-99	7,91,453	Aero	-	-	-	✓
Building Freehold	50007392	M/S SHARAF ALIINATIONAL FLIGHT:AD CABIN	31-Mar-99	4,51,671	Aero	-	-	-	✓
Building Freehold	50007393	M/S STAR GLOW SIGNINATIONAL FLIGHT: SIGNAGE	31-Mar-99	34,965	Aero	-	-	-	✓
Building Freehold	50007394	M/S MEHTA & SONCOUNTER	31-Mar-99	1,83,150	Aero	-	-	-	✓
Building Freehold	50007395	M/S RAINBOWFRISKING BOOTH	31-Mar-99	54,000	Aero	-	-	-	✓
Building Freehold	50007396	M/S RAINBOWCOUNTERS	31-Mar-99	94,000	Aero	-	-	-	✓
Building Freehold	50007397	M/S P DS CONSTRUCTIONMOVABLE PARTITION	31-Mar-99	47,034	Common	-	-	-	✓
Building Freehold	50007398	M/S GLOBLE SYSTEMDISPLAY BOARD	31-Mar-99	46,596	Aero	-	-	-	✓
Boundary- Freehold	70001049	M/S SONI CONSTRUCIONBOUNDRY WALL	31-Mar-99	62,93,410	Aero	-	-	-	✓
Plant & Equipment-Fr	90024051	M/S AERCOMFORTA/C T.B PHASE II	31-Mar-99	45,84,662	Common	-	-	-	✓
Plant & Equipment-Fr	90024052	M/S NASU SYSTEMSILC 30KW CCRS	31-Mar-99	3,09,100	Aero	-	-	-	✓
Furniture & Fixtures	110007984	M/S KEDRIYA BHANDARFURNITURES	31-Mar-99	58,549	Common	-	-	-	✓
Furniture & Fixtures	110007985	M/S KEDRIYA BHANDARFURNITURES	31-Mar-99	19,342	Common	-	-	-	✓
Furniture & Fixtures	110007986	M/S MEHTA & SONSFURNITURE CONFERENCE HALL	31-Mar-99	39,506	Common	-	-	-	✓
Furniture & Fixtures	110007987	M/S M S ASSOCIATESSIDE RACKS	31-Mar-99	9,250	Common	-	-	-	✓
Furniture & Fixtures	110007988	M/S OFFBEET MARKETINGFURNITURES FOR LKO	31-Mar-99	3,637	Common	-	-	-	✓
Furniture & Fixtures	110007989	M/S OFFBEET MARKETINGCHAIRS FOR OFFICE	31-Mar-99	7,942	Common	-	-	-	✓
Furniture & Fixtures	110007990	M/S OFFBEET MARKETINGCHAIRS FOR OFFICE	31-Mar-99	65,822	Common	-	-	-	✓
Furniture & Fixtures	110009406	M/S KENDRIYA BHANDARFURNITURE	31-Mar-99	1,55,501	Common	-	-	-	✓
Furniture & Fixtures	110009407	M/S SAJAVAT FURNISHINGCARPET	31-Mar-99	13,868	Common	-	-	-	✓
Furniture & Fixtures	110009408	M/S CARPET DISRIBUTORCARPET	31-Mar-99	51,808	Common	-	-	-	✓
Furniture & Fixtures	110009409	M/S MANOJ JAINBEDS &MATRESS	31-Mar-99	27,500	Common	-	-	-	✓
Furniture & Fixtures	110009410	M/S KUMAR & COSECURITY HALL CHAIRS	31-Mar-99	3,07,925	Common	-	-	-	✓



Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Furniture & Fixtures	110009411	M/S GRAPHICS SYSTEMLOCKERS	31-Mar-99	54,349	Common	-	-	-	✓
Furniture & Fixtures	110009412	M/S MEHTA &SONSPARTITION IN TB	31-Mar-99	18,174	Common	-	-	-	✓
Furniture & Fixtures	110009413	M/S OFFBEET MARKETINGCHAIRS	31-Mar-99	2,90,976	Common	-	-	-	✓
Furniture & Fixtures	110009414	M/S MANOJ JAINWORKSHOP TABLES	31-Mar-99	24,750	Common	-	-	-	✓
Office Appliances-Fr	150004732	M/S SUPER BAZAARCOMPUTER/PRINTERS/LAN & M	31-Mar-99	3,13,130	Common	-	-	-	✓
Office Appliances-Fr	150006238	M/S DATEX ELECTRONICSUPS	31-Mar-99	7,150	Common	-	-	-	✗
Plant & Equipment-Fr	90020995	M/S MODI XEROXPHOTOCOPIER	31-Mar-99	1,04,929	Aero	-	-	-	✗
Plant & Equipment-Fr	90022797	M/S HARI RAM KALSITELEPHONE HAND SETS	31-Mar-99	2,775	Common	-	-	-	✗
Plant & Equipment-Fr	90022798	M/S HARI RAM KALSITELEPHONE INSTRUMENTS	31-Mar-99	7,790	Common	-	-	-	✗
Plant & Equipment-Fr	90022808	M/S LASER GRAPHIXUPS	08-Sep-99	40,600	Common	-	-	-	✗
Plant & Equipment-Fr	90021108	M/S LEO, BUSINESS SYSTEMSPURCHES OF PANASONIC FAX	14-Sep-99	17,450	Aero	-	-	-	✗
Furniture & Fixtures	110008036	M/S V.D.ASSOCIATESSTEEL BOXES	30-Sep-99	3,700	Common	-	-	-	✓
Furniture & Fixtures	110008060	M/S OFF BEET MARKETINGOFFICE FURNITURE	31-Oct-99	99,488	Common	-	-	-	✓
Office Appliances-Fr	150006258	M/S MODI XEROX LTDPPC MACHINE	31-Oct-99	1,22,253	Common	-	-	-	✓
Furniture & Fixtures	110008035	M/S V.D.ASSOCIATESSTEEL BOXES	30-Nov-99	925	Common	-	-	-	✓
Plant & Equipment-Fr	90021134	M/S PARK AIR ELECT.VHF TRANS RECEIVERS(AM)	31-Dec-99	-	ANS	-	-	-	✗
Furniture & Fixtures	110008047	M/S OFF BEET MARKETINGOFFICE FURNITURE	31-Dec-99	4,105	Common	-	-	-	✓
Building Freehold	50007426	M/S SHARAF ALIPROV. OF COUNTERS & PARTITIONS IN VIE	31-Jan-00	1,74,012	Aero	-	-	-	✓
Plant & Equipment-Fr	90024093	M/S UNIVERSAL T. CORPN.POWER SUPPLY CABLE OF ILS G	31-Jan-00	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90024094	M/S SIEL AIRCON LTD.120 LTR. WATER COOLER	31-Jan-00	60,134	Common	-	-	-	✓
Plant & Equipment-Fr	90021122	M/S R.D. ELECTRONICSOVERHEAD PROJECTIONS	29-Feb-00	20,712	Aero	-	-	-	✗
Runways,Taxiways,Apr	30001266	CONSULTANCY CHARGES	31-Mar-00	10,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90024121	M/S UNIVERSAL TRADING CORPAPI AT BOTH APPROACHES A	31-Mar-00	14,39,002	Aero	-	-	-	✓
Plant & Equipment-Fr	90024122	DR/CR NOTE FROM RC&DU,FEBSUPPL OF POWER UNITS	31-Mar-00	14,250	Common	-	-	-	✓
Plant & Equipment-Fr	90024123	M/S SIDDARTHA CONST CO.STAND BY DG SET AND TRANSFO	31-Mar-00	31,48,141	Common	-	-	-	✓
Plant & Equipment-Fr	90024124	M/S VARUN ASSOCIATESAPRON FLOOD LIGHT TO ISOLATE P	31-Mar-00	39,63,674	Aero	-	-	-	✓
Plant & Equipment-Fr	90024125	M/S ASSOCIATE NG.POWER CABLE SUPPLY	31-Mar-00	8,13,341	Common	-	-	-	✓
Plant & Equipment-Fr	90024126	M/S SURYA TOOL & EQUIPMENTEMP. CONTROL	31-Mar-00	11,352	Aero	-	-	-	✓
Plant & Equipment-Fr	90021162	M/S SIMOCOHAND HELD VHF 1-BS,6HHS,1-SM	31-Mar-00	93,204	ANS	-	-	1,39,331	✗
Furniture & Fixtures	110009434	M/S OFFBEET MARKETINGSUPPLY OF FURNITURE	05-Jun-00	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024171	M/S PURY'S REFRIGERATIONWATER COOLER NEW CARGO COM	14-Jul-00	-	Cargo	-	-	-	✓
Plant & Equipment-Fr	90021178	M/S R.D ELECTRONICSSUPPLY OF TATA PLANE TELEPHONE	15-Sep-00	6,800	Common	-	-	-	✗
Plant & Equipment-Fr	90022829	M/S.TEKTRONIXDIGITAL STORAGE OSCILLOSCOPE 1 NO.	30-Sep-00	-	Aero	-	-	-	✗
Plant & Equipment-Fr	90024182	M/S JAWAHAR INDUSTRIESWATER COOLER	30-Sep-00	4,380	Common	-	-	-	✓
Plant & Equipment-Fr	90022820	M/S SINDH GRAMOPHON HOUSESUPPLY OF PUBLIC ADDRESS	10-Nov-00	6,990	Aero	-	-	-	✗
Plant & Equipment-Fr	90021257	M/S SRIJAN SYSTEM (P) LTDBIRD SCARING DEVICES	30-Nov-00	2,66,202	Aero	-	-	-	✓
Furniture & Fixtures	110009440	M/S HINDUSTAN ENTERPRISESFURNITURE FOR ATC.	23-Jan-01	-	Ans	-	-	-	✓
Office Appliances-Fr	150004806	M/S PARDASANI & ASSOCIATEWIPRO EPSON LQ1050 DOT MA	26-Mar-01	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90021184	M/S SHIVA ELECTROINCSSUPPLY OF TELEPHONE SETS.	26-Mar-01	15,125	Common	-	-	-	✗
Office Appliances-Fr	150004841	M/S MEGAHERTY TECHNOLOGIESUPPLY OF COMPUTER AND UP	29-Mar-01	-	Aero	-	-	-	✗

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90021230	M/S TRADING CORPORATION OF INDIAFREQUENCY COUNTR (	30-Mar-01	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021231	M/S GET CONNECTEDMOBILE PHONE NOKIA	30-Mar-01	-	Aero	-	-	-	✗
Furniture & Fixtures	110008080	M/S IMAM ALI AND SONSPURCHASE OF ALMIRAH	30-Mar-01	4,188	Common	-	-	-	✓
Furniture & Fixtures	110008083	M/S MEGAHERTZ TECHONOLOGICOMPUTER PRINTER , TABLE	30-Mar-01	2,900	Common	-	-	-	✓
Office Appliances-Fr	150004842	M/S MEGAHERTY TECHNOLOGIECOMPUTER PRINTER , TABLE	30-Mar-01	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90021232	M/S SONY WORLDSONY CORDLESS PHONE	30-Mar-01	4,800	ANS	-	-	7,176	✗
Building Freehold	50007455	M/S BAIJ NATH & BROSPROVI BARRIER SECURITY HUT	31-Mar-01	3,89,563	Aero	-	-	-	✓
Building Freehold	50008117	M/S BAIJ NATH & BROS.CONST OF CYCLE/SCOOTER SHED	31-Mar-01	5,00,949	Common	-	-	-	✓
Building Freehold	50008253	M/S RAKESH TRADERSCONST. OF CAR GARRAGE	31-Mar-01	72,550	Common	15,541	-	13,478	✓
Plant & Equipment-Fr	90021283	M/S BIHAR COMMUNICATIONSDIGITAL MASTER CLOCKS & SL	31-Mar-01	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90022845	M/S TEKTRONIX INC.CUSTOM DUTY FOR DIGITAL STORAGE	31-Mar-01	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90024197	M/S MISHRA CONSTRUCTIONINSTALLATION OF EXAUST FAN	31-Mar-01	1,04,872	Common	-	-	-	✓
Plant & Equipment-Fr	90024198	M/S STATE POWER ELECTRICITY BOARDFUND DEPOSITED FO	31-Mar-01	17,17,400	Common	-	-	-	✓
Furniture & Fixtures	110008087	M/S KASHMIR EMPORIUMWOODEN CABINETS AND CARPETS	31-Mar-01	3,200	Common	-	-	-	✓
Plant & Equipment-Fr	90021284	M/S VISTAR ELECTRONICSS5-KVA (IPH) VPS SYSTEM (MSSR	31-Mar-01	2,79,249	ANS	-	-	4,17,450	✗
Plant & Equipment-Fr	90024261	M/S MAMTA PRODUCTSSUPPLY DESERT COOLERS-13NOS.	16-Aug-01	47,112	Common	-	-	-	✓
Office Appliances-Fr	150006282	M/S EURKA FORBES LTDSITC.WATER PURIFER	18-Sep-01	1,58,304	Common	-	-	-	✓
Boundary- Freehold	70001060	M/S A.K.TRIPATHICONST. OF BOUND WALL	13-Nov-01	6,18,081	Aero	-	-	-	✓
Plant & Equipment-Fr	90021313	PURCHASE OF FLIGHT INFORMATION DISPLAY SYSTEM (FID	23-Nov-01	28,30,500	Aero	-	-	-	✓
Plant & Equipment-Fr	90022872	M/S SINDH GRAMOPHONE HOUSEMEGAPHONE FOR FIRE	31-Dec-01	4,380	Aero	-	-	-	✓
Furniture & Fixtures	110009447	M/S S.R.TRADERSCOMPUTER FURNITURES	04-Jan-02	20,850	Common	-	-	-	✓
Plant & Equipment-Fr	90022865	M/S ELA CORPORATION.SUPPLY OF DATA LOGGER TAPE @RS	23-Jan-02	-	ANS	-	-	-	✗
Furniture & Fixtures	110009457	M/S JBM Industries Ltd.SPPLY OF PSSGER TROLLEY	31-Jan-02	3,37,625	Aero	-	-	-	✓
Plant & Equipment-Fr	90021306	M/S IMTEG ELECTRONICSSUPPLY OF 5 KVA UPS WITH SMF	15-Feb-02	1,15,920	ANS	-	-	1,73,289	✗
Plant & Equipment-Fr	90024242	M/S VENUS ELECTRICALS REFCONT TOILET-PROV ELCT WRK	05-Mar-02	2,76,771	Common	-	-	-	✓
Furniture & Fixtures	110009448	M/S S.R.TRADERSSUPPLY OF FURNITURE FOR AMSS	05-Mar-02	-	Ans	-	-	-	✓
Plant & Equipment-Fr	90021307	M/S SRIJAN SYSTEMS (P) LTSUPPLY OF BIRD SPIKES	15-Mar-02	1,45,200	ANS	-	-	2,17,060	✗
Plant & Equipment-Fr	90024260	M/S LOTUS INTERNATIONALSITC AIR-CUTAINS	15-Mar-02	1,34,149	Common	-	-	-	✓
Vehicles-Freehold	130002409	M/S AGNISHAMAN ENGINEERSSUPPLY OF FIRST AID FIRE E	26-Mar-02	42,579	Aero	-	-	-	✓
Furniture & Fixtures	110008114	M/S PRATAP GENERAL & GIFT STOPLASTIC CHARTS -20 NO	27-Mar-02	2,000	Common	-	-	-	✓
Plant & Equipment-Fr	90024299	M/S REWARI RADIOSREFRIGIRATOR 165 LTS FOR APD	30-Mar-02	7,950	Aero	-	-	-	✓
Office Appliances-Fr	150004960	M/S DIXIT INFOTECH SERVICESUPPLY OF PRINTER LQ105	30-Mar-02	-	Aero	-	-	-	✗
Plant & Equipment-Fr	90021334	M/S SINGH CORPORATIONSUPPLY OF POWER WARE UPS 500V	30-Mar-02	24,750	Common	-	-	-	✗
Building Freehold	50007464	M/S SHARP CONSTRUCTION COCONST. OF TOILET COMPLEX	31-Mar-02	10,72,857	Common	42,383	-	-	✓
Building Freehold	50008266	M/S SH. A.K.TRIPATHICONST. OF SCOOTER GARAGE	31-Mar-02	16,27,532	Common	3,98,124	-	2,90,368	✓
Building Freehold	50008267	M/S A.K.TRIPATHICONST. OF RESIDENTIAL QTRS	31-Mar-02	12,57,697	Common	3,07,655	-	2,24,386	✓
Boundary- Freehold	70001063	M/S SHARAF ALIRAISSING OF HEIGHT OF OPERATIONAL WAL	31-Mar-02	50,36,340	Aero	-	-	-	✓
Boundary- Freehold	70001064	M/S GANGOTRI ENTERPRISEBOUNDARY WALL FOR EXTN. OF	31-Mar-02	59,87,341	Aero	-	-	-	✓
Plant & Equipment-Fr	90021383	M/S MOTOROLA INDIA LTD.HAND HELD TRANS RECEIVERS (	31-Mar-02	32,953	ANS	-	-	49,262	✗
Plant & Equipment-Fr	90021384	FLIGHT INFORMATION DISPLAY SYS ENTRY TAX PAYMENT B	31-Mar-02	51,460	Aero	-	-	-	✗

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90021385	M/S ECILSUPPLY AND INSTALLATION OF AMSS	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021386	M/S ECILI NO. UPS FOR AMSS	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021388	M/S MOTOROLA INDIA LTD.1 NO. MOTOROLA VHF TRANSREC	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021389	M/S MOTOROLA INDIA LTD.13 NO. MOTOROLA VHF TRANSRE	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021390	M/S MOTOROLA INDIA LTD.TECHNICAL/SERVICE MANUAL FO	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021391	M/S MOTOROLA INDIA LTD.TECHNICAL/SERVICE MANUAL FO	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021392	M/S MOTOROLA INDIA LTD.10AMP 220 V AC POWER SUPPLY	31-Mar-02	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021393	M/S MOTOROLA INDIA LTD.SINGLE UNIT BATTERY CHARGER	31-Mar-02	16,000	ANS	-	-	23,918	✗
Plant & Equipment-Fr	90022879	M/S BOONTON ELECT.,U S APEAK POWER METER WITH ACCE	31-Mar-02	5,64,012	ANS	-	-	8,43,144	✗
Plant & Equipment-Fr	90024304	M/S VIJAYSHARAM ELECBEING PROV. OF TAXI AND APRON	31-Mar-02	6,94,777	Aero	-	-	-	✓
Plant & Equipment-Fr	90024305	M/S ASSOC. ENGG.C/O SUMMERSIBLE PUMP	31-Mar-02	8,71,269	Common	-	-	-	✓
Plant & Equipment-Fr	90024306	M/S UNIVERSAL TRADERS/O POWER SUPPLY	31-Mar-02	25,725	Common	-	-	-	✓
Plant & Equipment-Fr	90024307	M/S SHIVALICSITC-CHANGEOVER SYSTEM	31-Mar-02	88,551	Common	-	-	-	✓
Plant & Equipment-Fr	90026708	M/S HEIMANN SYS INC.XBIS - HAND BAGGAGE MODEL	31-Mar-02	14,98,073	Aero	-	-	-	✗
Furniture & Fixtures	110008124	SR TRADERS, FURNITURE FOR COMP UTERSR TRADERS, FUR	31-Mar-02	73,016	Common	-	-	-	✓
Furniture & Fixtures	110008125	M/S GRAPHIC SYSTEM P LTD.PURCHASE OF FURNITURES	31-Mar-02	12,675	Common	-	-	-	✓
Furniture & Fixtures	110009458	M/S GRAPHIC SYSTEM (P) LTDFURNITURE	31-Mar-02	95,443	Common	-	-	-	✓
Vehicles-Freehold	130002410	M/S JOSEPH LESLIESUPPLY OF B.A.SET/CYLINDER 2:0	31-Mar-02	88,780	Aero	-	-	-	✓
Office Appliances-Fr	150004969	INITIATION DATA SYSTEMPRINTER EPSON DMP & IJ	31-Mar-02	24,500	Common	-	-	-	✗
Office Appliances-Fr	150004970	MIGRA ELECTRONIC LTDCOMPUTER MODEL COMPAQ	31-Mar-02	1,20,005	Common	-	-	-	✗
Office Appliances-Fr	150004971	INITIATION DATA SYSTEMSCOMPACT PRINTER IJ 650	31-Mar-02	1,563	Common	-	-	-	✗
Office Appliances-Fr	150006324	M/S MANMACHINE(INDIA) PVTSUPPLY OF FLOOR SCRUBBER	31-Mar-02	1,18,789	Common	-	-	-	✓
Office Appliances-Fr	150006327	M/S ARGUS BUSINESS MACHINESPURCHASE OF FAX MACHINE	31-Mar-02	10,750	Common	-	-	-	✗
Office Appliances-Fr	150006330	M/S LUCKNOW RADIOSSUPPLY OF BPL TELEPHONES	31-Mar-02	45,360	Common	-	-	-	✗
Office Appliances-Fr	150006333	M/S MODERN COMMUNICATIONMOBILE SET FOR APD	31-Mar-02	5,400	Common	-	-	-	✗
Plant & Equipment-Fr	90021387	M/S NAVIA AVIATION, NORWAYILS WITH ACCESSORIES	31-Mar-02	1,20,09,490	ANS	-	-	1,79,53,036	✗
Plant & Equipment-Fr	90040279	AMSS	17-Jun-02	3,73,502	ANS	-	-	5,58,350	✗
Plant & Equipment-Fr	90024348	M/S MANISH ELECTRONICSPURCHASE OF SUBMERSIBAL PUMP	09-Jul-02	1,42,500	Common	-	-	-	✓
Plant & Equipment-Fr	90024349	M/S AJITA TRADING COMPANYPROVISION OF ELECTRIC MET	09-Jul-02	9,320	Aero	-	-	-	✓
Office Appliances-Fr	150004987	M/S SINGH CORPORATIONSUPPLY OF POWER WARE UPS 500V	22-Jul-02	-	Aero	-	-	-	✗
Office Appliances-Fr	150005017	M/S GCN INFO TECH.PURCHASE OF COMPUTERS	30-Sep-02	4,30,850	Common	-	-	-	✗
Boundary- Freehold	70001194	M/S BAIJ NATH 7 BROS.CONSTRUCTION OF COMPOUND WALL	31-Dec-02	1,28,372	Aero	-	-	-	✓
Furniture & Fixtures	110008181	M/S A.K.G. ENTERPRISESNEWS PAPER STANDS	22-Jan-03	6,660	Common	-	-	-	✓
Furniture & Fixtures	110008193	M/S S.R. TRADERSSUPPLY OF SOFA SET	31-Jan-03	14,245	Common	-	-	-	✓
Plant & Equipment-Fr	90024341	M/S VIJAYSHWARAN ELECT.WORKSSUPP. OF 37 HEAT CONV.	03-Feb-03	56,510	Common	-	-	-	✓
Furniture & Fixtures	110009460	M/S SACHDEVA SURGICAL CO. LTDPURCHASE OF HOSPITAL	05-Mar-03	12,540	Common	-	-	-	✓
Runways,Taxiways,Apr	30001195	M/S TRG B.R.A.EXTENSION OF RUNWAY	31-Mar-03	7,05,00,000	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001240	M/S UPPAL ENGG.EXTENSION OF TAXIWAYS	31-Mar-03	1,47,05,388	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001269	M/S UPPAL ENGG.EXTENSION OF APRON	31-Mar-03	5,92,00,000	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001270	M/S TRGBRAEXTENSION OF APRON	31-Mar-03	5,00,000	Aero	-	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Building Freehold	50007089	M/S UPPAL ENGG.CONSTRUCTION OF ROAD,BRIDGES & CULV	31-Mar-03	14,00,000	Aero	-	-	-	✓
Building Freehold	50007090	M/S TRGBRACONSTRUCTION OF ROAD,BRIDGES & CULVERTS	31-Mar-03	70,00,000	Aero	-	-	-	✓
Boundary- Freehold	70001006	M/S SURFACE TECH.INDIA P. LTD.PROVIDING OF TEMPORA	31-Mar-03	1,19,153	Aero	-	-	-	✓
Boundary- Freehold	70001079	M/S BAIJNATH & BROS.PROVISION & FIXING BARBED WIRE	31-Mar-03	1,34,133	Aero	-	-	-	✓
Boundary- Freehold	70001080	M/S SURFACE TECH(INDIA) P. LTD.P/F OF BARBED WIRE/	31-Mar-03	3,773	Aero	-	-	-	✓
Boundary- Freehold	70001195	M/S BAIJNATH & BROTHERSPROV. OF CHAIN LINK FENCING	31-Mar-03	86,725	Aero	-	-	-	✓
Plant & Equipment-Fr	90021511	M/S ECILTPT. CHGS FOR AMSS	31-Mar-03	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021513	M/S AIR SYS ATM INCDME(LP) WITH ACCESSORIES	31-Mar-03	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021517	M/S MOTOROLAVHF BASE STN - MDL NO. GM950iWITH ACCE	31-Mar-03	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021518	M/S MOTOROLAVHF HH SET-GP328 AND BATTERYBATTERY CH	31-Mar-03	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90024425	M/S ANOOP REFRIDRATIONSUPPLY OF WATER COOLERS	31-Mar-03	1,86,570	Common	-	-	-	✓
Plant & Equipment-Fr	90024426	M/S EUREKA FORBES LTD.SUPPLY OF ACQUAGUARD	31-Mar-03	8,490	Common	-	-	-	✓
Plant & Equipment-Fr	90024427	M/S MANISH ELECTRICALSSUPPLY OF ENERGY METRES	31-Mar-03	1,00,800	Common	-	-	-	✓
Plant & Equipment-Fr	90024428	M/S VIDEOCON INTERNATIONAL LTD.SUPPLY OF 1.5 TON W	31-Mar-03	3,71,760	Common	-	-	-	✓
Plant & Equipment-Fr	90024429	M/S BALAJI ENTERPRISEELECTRICAL WORKS IN COLD STO	31-Mar-03	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024430	M/S ANOOP REFRIGERATIONPROVIDING BOILER SYSTEM & O	31-Mar-03	2,16,894	Cargo	-	-	-	✓
Plant & Equipment-Fr	90024431	M/S VIJAYASWARAN ELECT.WORKSWORK OF IMPROVE.OF ILL	31-Mar-03	2,00,460	Aero	-	-	-	✓
Plant & Equipment-Fr	90024439	M/S ASHA EQUIPMENTSSITC OF TELESCOPIC LIGTHS	31-Mar-03	5,92,000	Common	-	-	-	✓
Furniture & Fixtures	110008197	M/S MORDERN SYSTEMSFURNITURE/FIXTURE PURCHASED7 EX	31-Mar-03	8,613	Common	-	-	-	✓
Furniture & Fixtures	110008198	M/S S.R.TRADERSFURNITURE & FIXTURE FOR PROJECT OFF	31-Mar-03	13,535	Common	-	-	-	✓
Furniture & Fixtures	110008199	M/S GRAHPIC SYSTEMSPURCHASE OF PHOTOCOPIER	31-Mar-03	8,160	Common	-	-	-	✗
Furniture & Fixtures	110008200	M/S MODERN SYSTEMSPURCHASE OF PHOTOCOPIER	31-Mar-03	3,564	Common	-	-	-	✗
Furniture & Fixtures	110008201	M/S S.R. TRADERSPURCHASE OF PHOTOCOPIER	31-Mar-03	7,970	Common	-	-	-	✗
Furniture & Fixtures	110008202	M/S GRAPHIC SYSTEMPURCHASE OF COMPUTER TABLE	31-Mar-03	1,315	Common	-	-	-	✓
Furniture & Fixtures	110008203	M/S GRAPHIC SYSTEMPURCHASE OFCOMPUTER TABLE	31-Mar-03	19,948	Common	-	-	-	✓
Furniture & Fixtures	110008204	M/S GRAPHIC SYSTEMPURCHASE OFCOMPUTER TABLE	31-Mar-03	7,123	Common	-	-	-	✓
Vehicles-Freehold	130001982	M/S BENGAL METAL WORKS,KOLKATAGRASS CUTTING MACHIN	31-Mar-03	-	Aero	-	-	-	✗
Vehicles-Freehold	130001984	M/S HMT LTD.SUPPLY OF INO TRACTOR(ENGINE NO.37757)	31-Mar-03	3,62,002	Aero	-	-	-	✗
Office Appliances-Fr	150006408	M/S MODI XEROX CORP. LTD.TRF OF PHOTOCOPIER PROCUR	31-Mar-03	95,202	Common	-	-	-	✗
Office Appliances-Fr	150006417	M/S KUMAR ELECTRICALSFAX MACHINE PANASONIC-KXFT-73	31-Mar-03	-	Aero	-	-	-	✗
Building Freehold	50007506	M/S MEHTA & SONSALLUMIUM PARTITION IN BRIEFINGROOM	31-Mar-03	1,62,952	Common	-	0	-	✓
Building Freehold	50007507	M/S BAIJNATH & BROTHERSCONST. OF ADDITIONAL ROOM I	31-Mar-03	2,82,325	Common	-	0	-	✓
Plant & Equipment-Fr	90021448	M/S METOREX SECURITY PRODUCTS OyPROCUREMENT OF DFM	31-Mar-03	9,76,136	Aero	-	-	-	✗
Plant & Equipment-Fr	90021470	M/S METOREX SECURITY PRODUCTS OyPROCUREMENT OF HHM	31-Mar-03	55,642	Aero	-	-	-	✗
Plant & Equipment-Fr	90021514	M/S AIR SYS ATM INCDME(HP) WITH ACCESSORIES	31-Mar-03	45,62,243	ANS	-	-	68,20,116	✗
Plant & Equipment-Fr	90021579	M/S NAVIA AVIATIONILS INO ADCAPT. OF EQUIP. COST T	31-Mar-03	1,15,935	Aero	-	-	-	✗
Office Appliances-Fr	150005030	M/S MICROMAX INFORMATION LTD.DEVELOP. & SUPPLY OF	31-Mar-03	8,38,530	Common	-	-	-	✗
Office Appliances-Fr	150005031	M/S SAGAR LIFE SYSTEMUPGRADNG OF COMPUTER	31-Mar-03	28,300	Common	-	-	-	✗
Office Appliances-Fr	150005032	M/S INITIATIVE DATA SYSTEMSPURCH.OF COMPUTER,DOC.3	31-Mar-03	67,300	Common	-	-	-	✗
Office Appliances-Fr	150005033	M/S SOFTWARE ENGG. P LTD.SUPPLY OF STRUD SOFTWARE	31-Mar-03	45,760	Common	-	-	-	✗

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Office Appliances-Fr	150005044	M/S UNIQUE SERVICESDOT MATRIX PRINTER LQ1050 132 C	31-Mar-03	17,820	Common	-	-	-	✗
Office Appliances-Fr	150005062	M/S UNIQUE SERVICESUPS IKVA(POWER PACK)	31-Mar-03	25,344	Common	-	-	-	✗
Plant & Equipment-Fr	90040280	TRANSPORTATION CHARGES FOR AMSS	31-Mar-03	14,410	ANS	-	-	21,542	✗
Office Appliances-Fr	150005102	M/S GCN INFOTECH P.LTDSUPPLY OF COMPUTER COMPAQ MA	14-May-03	67,300	Common	-	-	-	✗
Office Appliances-Fr	150005112	M/S GCN INFOTECH P.LTDSUPPLY OF COMPUTER COMPAQ MA	14-May-03	67,300	Common	-	-	-	✗
Office Appliances-Fr	150005131	M/S TULIP COMPUTERSSUPPLY OF UPS FOR ACS	22-May-03	5,900	Common	-	-	-	✗
Office Appliances-Fr	150005133	M/S SANSRI INFOTECHPURCHASE OF SAMSUNG CD WRITER	25-Jun-03	2,950	Common	-	-	-	✗
Plant & Equipment-Fr	90024448	M/S ESS EM ENTERPRISEPROVISION OF TRAFFIC SIGNAL	15-Jul-03	38,223	Aero	-	-	-	✓
Furniture & Fixtures	110008221	M/S S.R.TRADERSPURCHASE OF 1 COMPUTERS CHAIRS & 2	04-Aug-03	3,318	Common	-	-	-	✓
Office Appliances-Fr	150006440	M/S RADIO ELECTRIC HOUSESUPPLY OF PLAN PHONE AND P	09-Sep-03	3,420	Common	-	-	-	✗
Plant & Equipment-Fr	90024446	M/S VENUS ELECTRICALS & REFRIGRATORSUPPLY OF CELLI	12-Sep-03	1,67,700	Aero	-	-	-	✓
Plant & Equipment-Fr	90024452	M/S AGARWAL TRADERSDESERT COOLER	24-Sep-03	75,100	Common	-	-	-	✓
Furniture & Fixtures	110008225	M/S FAIRDEAL AGENCIESPURCHASE OF 3 NOS CTV AND 1 N	07-Oct-03	24,200	Common	-	-	-	✓
Plant & Equipment-Fr	90024449	M/S ESS EM ENTERPRISEDESERT COOLER	17-Oct-03	91,805	Common	-	-	-	✓
Plant & Equipment-Fr	90024450	M/S VIDEOCON INTERNATIONAL LTDSUPPLY OF WINDOW TYP	17-Oct-03	95,940	Common	-	-	-	✓
Office Appliances-Fr	150006443	M/S ARGUS BUSINESS MACHINES (P) LTD.SUPPLY OF PHOT	10-Nov-03	98,000	Common	-	-	-	✗
Boundary- Freehold	70001196	M/S BAIJNATH & BROTHERSPROVISION OF WIRE GAUGE SHU	29-Dec-03	2,06,803	Aero	0	-	-	✓
Office Appliances-Fr	150005096	M/S IICIT COMPUTERSSUPPLY OF PRINTERS(EPSON 3 & WI	05-Jan-04	23,300	Common	-	-	-	✗
Office Appliances-Fr	150005130	M/S CEDAR ENGINEERS & SYSTEMS (P) LTD.PURCHASE OF	19-Jan-04	5,974	Common	-	-	-	✗
Plant & Equipment-Fr	90024473	M/S I.M.K. ENGG. WORKS, LUCKNOWINSTALLATIONS OF LI	31-Jan-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90021650	M/S MOTOROLA INDIA LTD.HAND HELD VHF FM TRANSRECEI	19-Feb-04	-	ANS	-	-	-	✗
Furniture & Fixtures	110008231	M/S BANARASI DAS KAPOOR CHANDCARPETING AND FOAM WO	12-Mar-04	7,429	Common	-	-	-	✓
Furniture & Fixtures	110008232	M/S GRAPHICS SYSTEMS PVT. LTDPURCHASE OF STEEL RAC	12-Mar-04	3,360	Common	-	-	-	✓
Furniture & Fixtures	110008235	M/S MANGAL TRADERSPURCH.OF 15 STEEL ALMIRAHA, 6 ST	18-Mar-04	23,557	Common	-	-	-	✓
Runways,Taxiways,Apr	30001199	M/S TRG BRA CONSORTIUMADDL. CAPITALISATION OF RUNW	31-Mar-04	5,13,25,638	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001243	M/S TRG BRA CONSORTIUMADDITIONAL CAPITALISATION OF	31-Mar-04	1,36,33,048	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001272	M/S UPPAL ENGG. CO. PVT LTD.ADD. CAPITALISATION OF	31-Mar-04	1,06,64,279	Aero	-	-	-	✓
Building Freehold	50007100	M/S SURFACE TECH INDIA (P) LTDCONSTRUCTION OF MAIN	31-Mar-04	46,915	Aero	-	-	-	✓
Building Freehold	50007101	M/S A.K TRIPATHIPROVISION OF STORM WATER DRAINAGE	31-Mar-04	10,95,838	Aero	-	-	-	✓
Building Freehold	50007102	M/S UPPAL ENGG. CO. PVT LTD.ADD. CAPITALISATION OF	31-Mar-04	1,00,000	Aero	-	-	-	✓
Building Freehold	50007103	M/S TRG BRA CONSORTIUMADDITIONAL CAPITALISATION OF	31-Mar-04	1,14,41,540	Aero	-	-	-	✓
Building Freehold	50007531	M/S KRISHAN ARORA CONSTRUCTION OF GLIDE PATH BUILDI	31-Mar-04	-	ANS	-	-	-	✗
Building Freehold	50007532	M/S BAIJNATH & BROS.CONSTRUCTION OF PLATFORM FOR N	31-Mar-04	-	Common	-	-	-	✓
Building Freehold	50007533	M/S SHARAF ALI CONSTRUCTION OF CCR & DG SET ROOM	31-Mar-04	37,07,536	Common	5,70,872	-	-	✓
Plant & Equipment-Fr	90021700	M/S METOREX SECURITY PRODUCTS OY SUPPLY OF DFMDs 1	31-Mar-04	3,06,319	Aero	-	-	-	✗
Plant & Equipment-Fr	90021720	M/S METOREX SECURITY PRODUCTS OY SUPPLY OF HHMDs 2	31-Mar-04	11,524	Aero	-	-	-	✗
Plant & Equipment-Fr	90022912	M/S B.K. TELECOM SYSTEM (P) LTD.SUPPLY OF EPBAX SY	31-Mar-04	14,18,550	ANS	-	-	21,20,596	✗
Plant & Equipment-Fr	90024491	M/S L.G ELECTRONICSSUPPLY OF 1.5 TON SPLIT TYPE AC	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024492	M/S TRG BRA CONSORTIUMD G SET 320 KVA WITH AMF PAN	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024493	M/S TRG BRA CONSORTIUMGLF FITTING (IMPORTED), ISOL	31-Mar-04	-	Aero	-	-	-	✓

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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90024494	M/S TRG BRA CONSORTIUMRUNWAY LIGHTING CABLES INCL.	31-Mar-04	1,22,00,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90024495	M/S TRG BRA CONSORTIUMCONSTANT CURRENT REGULATOR 6	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024496	M/S TRG BRA CONSORTIUMRUNWAY SIGN EGDE LIGHTINGS	31-Mar-04	7,00,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90024497	M/S REWINDER TECHNO ELECTRICALSSUPPLY OF 180' RED	31-Mar-04	97,500	Common	-	-	-	✓
Plant & Equipment-Fr	90024498	M/S VIJAYASHARAWAN ELECTRICAL WORKSPOWER SUPPLY &	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024499	M/S SAI COOLING POINTSITC OF 1.5 TON SPLIT TYPE AC	31-Mar-04	68,000	Common	-	-	-	✓
Plant & Equipment-Fr	90024500	M/S MANISH ELECTRICALSPROVISION OF TAXI WAY EDGE L	31-Mar-04	9,61,849	Aero	-	-	-	✓
Plant & Equipment-Fr	90024530	M/S REFRICOPURCHASE OF STABLISER VIDE BPV 61 20022	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024543	M/S WESTERN ENGGG CO.PROVISION OF AIR CONDITIONING	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024544	M/S PRAYGA ELECTRIC & ELECTR.PROV. OF ISOLATING BA	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90024545	M/S VIJAYSHRAWAN ELECTRICALPROVISION FOR SECURITY	31-Mar-04	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90026740	M/S HEIMANN SYS.INSTALLATION OF XBIS-MODEL6040 INO	31-Mar-04	17,74,100	Aero	-	-	-	✗
Plant & Equipment-Fr	90026741	M/S HEIMANN SYS.INSTALLATION OF XBIS-MODEL1001 00V	31-Mar-04	35,22,675	Aero	-	-	-	✗
Plant & Equipment-Fr	90026742	M/S HEIMANN SYS.INSTALLATION OF XBIS-MODEL1451 80-	31-Mar-04	43,08,641	Aero	-	-	-	✗
Plant & Equipment-Fr	90026760	M/S HEIMANN SYS.COMMISSIONING CHARGES OF XBIS	31-Mar-04	35,000	Aero	-	-	-	✗
Furniture & Fixtures	110008267	M/S MODERN SYSTEMSPURCHASE OF OFFICE FURNITURES(4+	31-Mar-04	96,070	Common	-	-	-	✓
Furniture & Fixtures	110009494	M/S ASIAN SURGICAL CORPORATIONSUPPLY OF MEDICAL CY	31-Mar-04	25,080	Common	-	-	-	✓
Furniture & Fixtures	110009495	M/S CONSTRUCTION SKILL CO.SUPPLY OF CUSHION SOFA 3	31-Mar-04	8,85,000	Common	-	-	-	✓
Vehicles-Freehold	130001989	M/S TELCO LTD.TATA 407 AMBULANCE UP32AN-5527	31-Mar-04	6,16,529	Aero	-	-	-	✗
Vehicles-Freehold	130001991	M/S TELCO LTDSUPPLY OF TATA 407 TRUCK UP32AN-5006	31-Mar-04	4,21,298	Aero	-	-	-	✗
Plant & Equipment-Fr	90026800	M/S POWER ONE MICRO SYSTEMSSUPPLY OF UPS FOR XBIS,	23-Jun-04	89,064	Aero	-	-	-	✗
Plant & Equipment-Fr	90024576	M/S ABHA ELECTRICALSPAYMENT FOR PROVISION OF POWER	06-Jul-04	6,34,696	Common	-	-	-	✓
Office Appliances-Fr	150006508	M/S DOCKET CARE SYSTEMPURCHASE OF PANASONIC FAX MA	08-Jul-04	4,600	Common	-	-	-	✗
Plant & Equipment-Fr	90021786	M/S ESS EM ESS ENTERPRISESPROUREMENT OF 5KVA/2KVA	19-Jul-04	24,700	Common	-	-	-	✗
Furniture & Fixtures	110008306	M/S S.R.TRADERSPROCUREMENT OF FURNITURE	27-Jul-04	28,850	Common	-	-	-	✓
Plant & Equipment-Fr	90026773	M/S POWER ONE MICRO SYSTEMSINSTALLATION CHARGES OF	06-Aug-04	3,600	Aero	-	-	-	✓
Plant & Equipment-Fr	90021796	M/S BIHAR COMMUNICATIONS PVT LTD.SITC OF NPL BASED	25-Aug-04	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021804	M/S JYOTITECH ENGG & MKTG.HIGH PRESSURE AIR COMPRE	31-Aug-04	2,18,900	Common	-	-	-	✓
Office Appliances-Fr	150005191	IICITSUPPLY OF ONE CD-WRITER FINANCE SECTION	23-Sep-04	900	Common	-	-	-	✓
Runways,Taxiways,Apr	30001201	M/S MANISH ELECTRICALSPROVISION OF ILLUMINATED LAN	30-Sep-04	1,57,184	Aero	-	-	-	✓
Plant & Equipment-Fr	90021759	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF WALKIE TALKI	18-Oct-04	1,78,304	Common	-	-	-	✓
Plant & Equipment-Fr	90021767	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF BASE STATION	18-Oct-04	1,43,136	Aero	-	-	-	✓
Plant & Equipment-Fr	90021773	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF MANNUAL FOR	18-Oct-04	448	Aero	-	-	-	✓
Plant & Equipment-Fr	90021781	M/S SANCHAR ANTENNAS & COMM.SUPPLY OF MANNUAL FOR	18-Oct-04	448	Aero	-	-	-	✓
Furniture & Fixtures	110009527	M/S AGGRAWAL CYCLE TRADERSSUPPLY OF DOUBLE SWING W	24-Nov-04	42,100	Common	-	-	-	✓
Furniture & Fixtures	110008309	M/S MODERN SYSTEMSUPPLY OF COMPUTER FURNITURE	29-Nov-04	51,488	Common	-	-	-	✓
Plant & Equipment-Fr	90024613	M/S ESS EM ESS ENTERPRISESCAPITALISATION OF 3HP PU	15-Dec-04	1,85,395	Common	-	-	-	✓
Plant & Equipment-Fr	90024637	M/S MANISH ELECTRICALSPUMP SET FOR FEEDING FIRE FI	24-Dec-04	1,59,650	Aero	-	-	-	✓
Plant & Equipment-Fr	90021808	M/S OTE SPAVHF TRANSMITTER DT100 & VHF TRANSRECEIV	31-Dec-04	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021813	M/S OTE SPAREMOTE CONTROL UNIT WITH ACCESSORIES	31-Dec-04	-	ANS	-	-	-	✗

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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90021818	M/S OTE SPAANTENA SYSTEM & CABLE ASSEMBLY	31-Dec-04	-	ANS	-	-	-	✗
Runways,Taxiways,Apr	30001280	M/S UPPAL ENGG. CO. LTDADDITIONAL CAPITALIZATION O	31-Mar-05	39,60,658	Aero	-	-	-	✓
Building Freehold	50007590	M/S KRISHNA ARORACONST. OF GLIDE PATH BLDG.- ADDTL	31-Mar-05	-	ANS	-	-	-	✗
Building Freehold	50008470	M/S RAKESH TRADERSC/O NEW COMMUNITY HALL	31-Mar-05	34,47,443	Common	6,47,746	-	6,76,148	✓
Boundary- Freehold	70001102	M/S SHARAF ALIC/O B/WALL & RAISING HEIGHT OF EXTN.	31-Mar-05	21,64,892	Aero	-	-	-	✓
Boundary- Freehold	70001198	M/S RAKESH TRADERSC/O NEW COMPOUND WALL FOR COMMUN	31-Mar-05	1,44,654	Common	-	-	28,728	✓
Plant & Equipment-Fr	90021840	M/S HEIMANN SYSTEMSUPPLY OF NDB MODEL SAC 500	31-Mar-05	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021850	M/S DX-RADIOSUPPLY OF VHF-AM MOBILE SET	31-Mar-05	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90024707	M/S GULATI ELECTRONICSSUPPLY OF COLOUR TV	31-Mar-05	19,980	Aero	-	-	-	✓
Plant & Equipment-Fr	90024708	M/S RAKESH TRADERSC/O NEW COMMUNITY HALL IN AAI LK	31-Mar-05	3,59,113	Common	-	-	98,886	✓
Plant & Equipment-Fr	90024709	M/S TRG BRA CONSORTIUMADDTL CAP. GLF FITTING & CAB	31-Mar-05	1,41,549	Aero	-	-	-	✓
Plant & Equipment-Fr	90024710	M/S REWINDER TECHNOSTOP BAR/TAXI HOLDING POSITION	31-Mar-05	47,48,604	Aero	-	-	-	✓
Furniture & Fixtures	110009537	M/S PRATAP GENERAL & GIFT STOREPROCUREMENT OF OFFI	31-Mar-05	2,600	Common	-	-	-	✓
Office Appliances-Fr	150005287	M/S HCL INFOSYSTEMMODULAR MULTI SERVERICE ACCESS R	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005288	M/S HCL INFOSYSTEMCHASSIS BASED SWITCH WITH ACC. L	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005289	M/S HCL INFOSYSTEM24 PORT10/100 SWITCH & ACCESS. L	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005290	M/S HCL INFOSYSTEM2X24 PORT 10/100 EDGE SWITCH WIT	31-Mar-05	-	Aero	-	-	-	✓
Office Appliances-Fr	150005291	M/S HCL INFOSYSTEMNETWORK MANAGEMENT S/W LAN-WAN P	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005292	M/S HCL INFOSYSTEMDESKTOP CLIENTS-P-IV LAN-WAN PRO	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005293	M/S HCL INFOSYSTEMZIP DRIVE(250 MB)-EXTERNAL LAN-W	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005294	M/S HCL INFOSYSTEMA-3 COLOR LASER JET PRINTER LAN-	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005295	M/S HCL INFOSYSTEMA-4 MONO LASER JET PRINTER LAN-W	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005296	M/S HCL INFOSYSTEMI32 COLM. LINE MATRIX PRINTER LA	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005297	M/S HCL INFOSYSTEMONLINE UPS 3KVA LAN-WAN PROJECT	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005298	M/S HCL INFOSYSTEMLINE INTERACTIVE 1 KVA UPS LAN-W	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005299	M/S HCL INFOSYSTEM19" 600MMX600MM STEEL RACK 12U W	31-Mar-05	-	Aero	-	-	-	✓
Office Appliances-Fr	150005300	M/S HCL INFOSYSTEMNETWORK H/W & S/W & OTHER ACCESS	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005302	M/S HCL INFOSYSTEM19" 600MMX600MM STEEL RACK 24U W	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005303	M/S HCL INFOSYSTEM8 PORT LONG RANGE SWITCH LAN-WAN	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005304	M/S HCL INFOSYSTEM24 PORT FIBRE TERMINATION BOX WI	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150005305	M/S HCL INFOSYSTEM12 PORT FIBRE TERMINATION BOX WI	31-Mar-05	-	Aero	-	-	-	✓
Office Appliances-Fr	150005306	M/S HCL INFOSYSTEMUTP & CAT 5 BOXES LAN-WAN PROJEC	31-Mar-05	-	Aero	-	-	-	✓
Office Appliances-Fr	150005307	M/S HCL INFOSYSTEM24 PORT& CAT 5 PATCH PANNEL LAN-	31-Mar-05	-	Aero	-	-	-	✓
Office Appliances-Fr	150005308	M/S HCL INFOSYSTEM12 PORT& CAT 5 PATCH PANNEL LAN-	31-Mar-05	-	Aero	-	-	-	✗
Office Appliances-Fr	150006577	M/S KILBURN OFFICE AUTOMATION LTDSUPPLY OF ONE ELE	31-Mar-05	69,264	Aero	-	-	-	✓
Office Appliances-Fr	150005301	M/S HCL INFOSYSTEM24 PORT10/100 SWITCH & ACCESS. L	31-Mar-05	1,15,075	Common	-	-	-	✗
Office Appliances-Fr	150006641	RADIO ELECTRIC HOUSEMOBILE SET FOR APD	24-Jun-05	5,400	ANS	-	-	5,841	✗
Office Appliances-Fr	150006604	HCL INFINET LTDSUPPLY OF 2NOS TOSHIBA DIGITAL	15-Jul-05	1,08,750	Common	-	-	-	✗
Plant & Equipment-Fr	90024736	M/S SHIVALIC ENGNEE.SUPPLY OF ELEC. INSTALLATIONS	09-Sep-05	93,674	Common	-	-	-	✓
Vehicles-Freehold	130002411	DR/CR NOTE FRM CHQ-AUG'2005INFLATABLE EMERGENCY LI	30-Nov-05	3,60,803	Aero	-	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90021947	DR/CR NOTES FRM CHQ-FEB'06M/S JOYTECH ENGG & MKTG	30-Mar-06	-	Aero	-	-	-	✓
Boundary- Freehold	70001201	SDL. QTRS,DOC30.4.05CONSTRUCTION OF SECURITY WALL	31-Mar-06	2,61,220	Common	-	-	49,953	✓
Plant & Equipment-Fr	90021952	TRANSFER OF ASSET BY SOUTHERN REGIONMELTRON TAPE R	31-Mar-06	34,46,661	Common	-	-	-	✗
Plant & Equipment-Fr	90021955	GYM EQUIPMENTSGYM EQUIPMENTS	31-Mar-06	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90021992	M/S SANCHAR ANTENA & COMM. SYTKENWOOD TK 2107 VHF	31-Mar-06	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90021993	M/S SANCHAR ANTENA & COMM. SYTECHNICAL MANNUAL KE	31-Mar-06	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90022023	M/S NAVAYUGA INFOTECHSUPPLY CUSTOMIZATION & CONFIG	31-Mar-06	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90024862	GENCY SIGNAGES-NTB,DOC28.3.06M/S ESS EM ESS ENTERP	31-Mar-06	2,82,764	Common	-	-	-	✓
Plant & Equipment-Fr	90024863	FITTING ,DOC8.2.06M/S REWINDER TECHNO ELECTRICIT P	31-Mar-06	13,05,324	Common	-	-	-	✓
Plant & Equipment-Fr	90024864	ELEC. WORKS,DOC15.3.06M/S ANOOP REFRIGERATION SUPP	31-Mar-06	2,62,546	Common	-	-	-	✓
Plant & Equipment-Fr	90024865	ER FOR ELEC. INSTAL.DC20.12.05M/S CHOBAY & CHOUBEY	31-Mar-06	37,10,816	Aero	-	-	-	✓
Furniture & Fixtures	110009572	PURCHASE OF 20 TABLE DURING HAJ FLIGHTPURCHASE OF	31-Mar-06	12,000	Common	-	-	-	✓
Vehicles-Freehold	130001995	MOTOR CYCLE REGISTRATION CHARGESMOTOR CYCLE REGIS	31-Mar-06	6,413	Aero	-	-	-	✗
Vehicles-Freehold	130001998	M/S SWISS AGSITC OF INO.AIRPORT SURFACE FRICTION T	31-Mar-06	60,19,434	Aero	-	-	-	✗
Vehicles-Freehold	130002005	M/S BAJAJPROCUREMENT OF M/CYLCLES (BAJAJ CALIBERS)	31-Mar-06	35,217	Aero	-	-	-	✓
Vehicles-Freehold	130002006	M/S BAJAJPROCUREMENT OF M/CYLCLES (BAJAJ CALIBERS)	31-Mar-06	35,217	Aero	-	-	-	✗
Vehicles-Freehold	130002089	M/S MARUTI UDYOG LTD.MARUTI VAN UP32K 2719	31-Mar-06	1,44,474	Aero	-	-	-	✓
Vehicles-Freehold	130002093	M/S MAHINDRA & MAHINDRAM & M 547 JEEP UP32J 7473	31-Mar-06	2,09,693	Aero	-	-	-	✓
Vehicles-Freehold	130002141	M/S MARUTI UDYOG LTD.SUPPLY OF MARUTI OMNI EMPI ST	31-Mar-06	2,06,487	Aero	-	-	-	✓
Vehicles-Freehold	130002144	M/S MAHINDRA& MAHINDRATWO NO. BOLLERO VEHICLE (UP3	31-Mar-06	8,88,176	Aero	-	-	-	✗
Vehicles-Freehold	130002155	M/S SPEED MOTERS PVT LTDA.C. FOR APD CAR	31-Mar-06	28,500	Aero	-	-	-	✓
Office Appliances-Fr	150006675	SUPPLY OF HP3030 P/COPIER TFD. FR. RAU TO LUCKNOW	31-Mar-06	22,672	Common	-	-	-	✗
Vehicles-Freehold	130002092	M/S MAHINDRA & MAHINDRAMM 504/DP 4.90/2/WDG	31-Mar-06	2,15,477	Aero	-	-	-	✓
Office Appliances-Fr	150006672	M/S GLOBAL COMMUNICATIONPAYMENT OF MOBIL	31-Mar-06	10,000	Common	-	-	-	✗
Plant & Equipment-Fr	90024942	SARVAMANGALA INDUSTRIESUPPLY OF PROTBALE GENERATO	23-Jun-06	1,59,065	Common	-	-	-	✓
Boundary- Freehold	70001204	M/S RAKESH TRADERSCONSTRUCTION OF BOUNDARY WALL A T	30-Sep-06	5,14,832	Aero	-	-	-	✓
Furniture & Fixtures	110008405	M/S RAINBOWCONFERENCE ROOM IN OTB	30-Sep-06	1,43,066	Common	-	-	-	✓
Office Appliances-Fr	150005479	IMPULSE MICRO ELECTRONICSAMSS SERVICE IGM &AM SUPP	30-Nov-06	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90022052	DUMMY LOAD 2.00 GHZ500 WATT	31-Dec-06	39,266	Common	-	-	-	✗
Plant & Equipment-Fr	90022053	ARTH GROUAPPY.FOR SUPPLY OF DUMMY LOAD- 500 WATT D	31-Dec-06	13,158	Common	-	-	-	✗
Plant & Equipment-Fr	90026827	DUMMY LOAD 2.00 GHZSMITH DETECTION RTE LTD X-BIS E	31-Dec-06	3,54,000	Aero	4,461	-	-	✗
Vehicles-Freehold	130002412	M/S SARVAMANGLA INDUSTRIESDR/CR NOTES FRM CHQ FOR	31-Dec-06	1,22,111	Aero	-	-	-	✓
Office Appliances-Fr	150005471	M/SIIICIT COMPUTERS5 DMP PRINTERS	25-Mar-07	-	Aero	-	-	-	✗
Building Freehold	50008316	SCOOTER GARAGEM/S RAKESH TRADERS	30-Mar-07	6,66,416	Common	2,66,661	-	94,345	✓
Plant & Equipment-Fr	90024962	PURCHASE OF SPILT ACFROM CLIMATE MAKERS	30-Mar-07	11,16,846	Common	-	-	-	✓
Plant & Equipment-Fr	90024963	A.C.IN NEW CONFERENCE HALLANOOP REFRIGRATION	30-Mar-07	4,19,703	Common	-	-	-	✓
Furniture & Fixtures	110009585	FURITURE FOR REST ROOMINTERIOR TODAY	30-Mar-07	4,34,511	Common	-	-	-	✓
Furniture & Fixtures	110009586	SAMTA INTERIORP/O CHECK IN COUNTERS	30-Mar-07	11,39,943	Aero	-	-	-	✓
Office Appliances-Fr	150005478	IICIT COMPUTERS5SUPPLY OF COMPUTER	30-Mar-07	28,125	Common	-	-	-	✓
Boundary- Freehold	70001121	CONST OF BOUNDARY WALL AROUND AAI LANDCONST OF BOUN	31-Mar-07	64,63,982	Aero	-	-	-	✓



Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90022946	GILCO EXPORTSGILCO EXPORTS	31-Mar-07	17,90,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90025027	PROVISION OF HEATERSPROVISION OF HEATERS	31-Mar-07	19,394	Common	-	-	-	✓
Furniture & Fixtures	110008412	PURCHASE OF RACK SMRIT ELECTRO MACHENICALPURCHASE	31-Mar-07	12,598	Common	-	-	-	✓
Vehicles-Freehold	130002030	RUNWAY PAYMENT TESTING MACHINE - AIRPORT SURFACE F	31-Mar-07	13,52,639	Aero	-	-	-	✗
Vehicles-Freehold	130002413	SARVAMANGLA INDUSTRIESSUPPLY OF FIRE ALARM DETECTI	31-Mar-07	20,351	Aero	-	-	-	✓
Office Appliances-Fr	150005481	H.C.L.INFOSYSTEM COMPUTER PURCHASEH.C.L.INFOSYSTEM	31-Mar-07	79,335	Common	-	-	-	✓
Plant & Equipment-Fr	90022096	DRICR NOTE FROM RHQBANGAL METAL WORKS	31-Dec-07	-	Aero	-	-	-	✓
Vehicles-Freehold	130002166	BEING DR/CR NOTE FROM RHQTRACTOR M/S HMT LTD 6522	31-Dec-07	4,62,249	Aero	-	-	-	✗
Plant & Equipment-Fr	90022076	M/S INFOFOT DIGITAL DESIGN ANDR/CR NOTE RECD FRM	17-Jan-08	-	ANS	-	-	-	✗
Building Freehold	50007716	U.P.JAL NIGAMCONSTRUCTION OF TUBE WELL IN	31-Jan-08	6,09,728	Common	2,44,159	-	-	✓
Plant & Equipment-Fr	90022100	DRICR NOTE FROM RHQ DT.20.01.8BEING CAPETALISTION	31-Jan-08	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90025097	SURI WEATHER MAKERS LUCKNOWHOT &COLD DISPENSAR	17-Mar-08	9,158	Common	-	-	-	✓
Office Appliances-Fr	150006804	CANON INDIA PVT.LTD.PHOTOCOPEAR BILL 705001612	17-Mar-08	69,355	Common	-	-	-	✗
Runways,Taxiways,Apr	30001246	OPEN DRAINAGE IN TAXI WAYM/S SANJEEV MISHRA	31-Mar-08	14,69,093	Aero	3,15,761	-	-	✓
Building Freehold	50007158	BEING CAPITALISATION MADE FORRAIN WATER HARVESTING	31-Mar-08	4,95,57,996	Common	1,18,88,149	-	-	✓
Building Freehold	50007723	WATER DECORFOUAIN TAIN IN NTBCC T	31-Mar-08	1,25,135	Common	50,171	-	-	✓
Building Freehold	50007724	BEING CAPETALISATION DONE FORREFLECTIVE SINGH BOAR	31-Mar-08	8,60,558	Aero	3,73,001	-	-	✓
Building Freehold	50007725	SHABIR AHAMAD & SONSCONSTRUCTION OF NEW TECHNICAL	31-Mar-08	-	ANS	-	-	-	✓
Boundary- Freehold	70001129	BEING FIRE CRASH GATE CONS.FIRE CRASH GATE	31-Mar-08	25,54,354	Aero	-	-	-	✓
Plant & Equipment-Fr	90022102	BEING CCTV INSTALLED ON14.2.08CCTV TURBO CONSULTAN	31-Mar-08	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90022145	IAD DFMD PROCURED(QTR-2)DR/CR NOTE RECD FRM CHQ FO	31-Mar-08	-	Aero	-	-	-	✗
Plant & Equipment-Fr	90022154	HHMD PROCURED (QTR-4)DR/CR NOTE RECD FRM CHQ FOR M	31-Mar-08	-	Aero	-	-	-	✗
Plant & Equipment-Fr	90022169	M/S. SMITH DETECTION (ASIA PACIFIC) PTE LTDEXPLOSI	31-Mar-08	1,65,42,571	Aero	-0	-	-	✓
Plant & Equipment-Fr	90022986	M/S. ST ELECTRONICS (INFO-SOFT) PTE LTDDR/CR NOTE	31-Mar-08	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90025210	M/S K.B.CONTRACTORD.G.SUBSTATION	31-Mar-08	1,23,71,779	Common	-	-	-	✓
Plant & Equipment-Fr	90025211	OLYMPUS ELEVATORBEING PASSANGER ELEVATOR FOR N	31-Mar-08	14,33,750	Aero	58,125	-	-	✓
Plant & Equipment-Fr	90025212	M/S PRAGYA ELE.&ELECR. CORP.ELECTRIC INSTALLATION	31-Mar-08	32,07,943	Aero	-	-	-	✓
Plant & Equipment-Fr	90025213	BEING UNIT IN NTBCC T PROVLBYM/S LG ELECTRONICS (P	31-Mar-08	31,78,805	Common	-	-	-	✗
Plant & Equipment-Fr	90025214	M/S WATER DECORPUMP FOR FOUAIN TAIN IN NTBCC T{	31-Mar-08	80,630	Common	-	-	-	✓
Plant & Equipment-Fr	90025215	BEING PURCHASE OF DRAGON LIFHTM/S MAXWORTH COMMUNI	31-Mar-08	50,750	Aero	-	-	-	✓
Plant & Equipment-Fr	90025219	ILLUMINATED SINAGE AT OPERATIOREWINDER TECHNO ELEC	31-Mar-08	4,16,354	Aero	-	-	-	✓
Furniture & Fixtures	110008446	BEING FURNETURE FOR NEW TECH.BLOCK NEW CONTROL TOW	31-Mar-08	9,66,726	ANS	-	-	10,45,653	✗
Furniture & Fixtures	110008447	BEING FURNETURE FOR NEW TECH.BLOCK NEW CONTROL TOW	31-Mar-08	7,47,079	ANS	-	-	8,08,073	✗
Furniture & Fixtures	110008448	M/S GULATI ELECTRONICSSUPPLY OF T.V.REFRIGARATOR.	31-Mar-08	1,41,190	Common	-	-	-	✓
Furniture & Fixtures	110009608	BEING ATC TABLE FABRICATED BYM/S AN AM ENGINEER FO	31-Mar-08	45,085	Common	-	-	-	✓
Furniture & Fixtures	110009609	M/S INITIATIVE DATA (P) LTD SM/S INITIATIVE DATA (	31-Mar-08	91,499	Common	-	-	-	✓
Vehicles-Freehold	130002172	TATA MOTORS LTD.PROV.FOR MAR-08	31-Mar-08	4,27,342	Aero	-	-	-	✗
Office Appliances-Fr	150005499	COMPUTER & UPS ,PRINTER PURCHDR/ CR NOTE FROM RHQ	31-Mar-08	-	Aero	-	-	-	✗
Office Appliances-Fr	150005500	LIABILITY EXPENDITURE 07-08M/S INITIATIVE DATA P.L	31-Mar-08	21,095	Common	-	-	-	✓
Computer Software-Fr	180000340	M/S. ST ELECTRONICS (INFO-SOFT) PTE LTDDR/CR NOTE	31-Mar-08	-	ANS	-	-	-	✗

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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90022189	BUSINESS INFOSSUPPLY FOR HP OFFICE JET PRINTER 4	11-Sep-08	6,460	Common	-	-	-	✓
Plant & Equipment-Fr	90022191	ENTRY TAX ON EXPLOSIVE TRACE DETECTORSENTRY TAX ON	24-Sep-08	-	Aero	-	-	-	✓
Furniture & Fixtures	110008508	M/S RAINBOWBEING FURNITURE AND VENETION BLIND FOR	30-Sep-08	3,25,194	Common	-	-	-	✓
Furniture & Fixtures	110008509	M/S AN AM ENGINEERSBEING FURNITURE AND VENETION BL	30-Sep-08	4,95,959	Common	-	-	-	✓
Plant & Equipment-Fr	90022196	PURCHASE OF 12 WEINGH MACHINES (FOR AIRLINESM/S SA	31-Dec-08	-	Aero	-	-	-	✓
Furniture & Fixtures	110009637	RECOH INDIA LTD1st R/A & FINALSUPPLY OF PHOTO COPI	21-Jan-09	48,505	Common	-	-	-	✓
Plant & Equipment-Fr	90022188	HIMCOSUPPLY FOR MACHINE GRASS CUTTING MD NO. HC-80	11-Feb-09	-	Aero	-	-	-	✓
Office Appliances-Fr	150006891	INITIATIVE DATA SYSTEM (P) LTDPURCHASE OF 1 NO. MO	11-Feb-09	9,650	Common	-	0	-	✗
Plant & Equipment-Fr	90025344	M/S SHIVALIC ENGINEERINGPROVISION OF APFC PANEL IN	12-Feb-09	3,37,445	Common	-	-	-	✓
Plant & Equipment-Fr	90025363	M/S UNIVERSAL TRADING CORPORATIONPURCHASE OF SUBME	23-Mar-09	4,95,864	Common	-	-	-	✓
Building Freehold	50007783	TUB WELL IN TERMINAL BUILDINGCISF BARRACK, TERMINA	31-Mar-09	3,51,568	Common	1,90,421	3,627	-	✓
Building Freehold	50008341	CISF BARRACK BEING CAPITILISED	31-Mar-09	99,04,321	Aero	57,99,457	-	-	✓
Building Freehold	50008342	TUB WELL IN RESI. COLONYCISF BARRACK, TERMINALBUIL	31-Mar-09	8,78,921	Common	4,11,903	3,136	-	✓
Building Freehold	50008485	ANOOP REFERIGRATIONCISF ARMOURARY BEING CAPITILISE	31-Mar-09	1,79,236	Aero	90,809	-	-	✓
Building Freehold	50008486	RAKESH TRADERS(CISF ARMOURARY)CISF ARMOURARY BEING	31-Mar-09	13,63,265	Aero	6,90,692	-	-	✓
Building Freehold	50008488	CONVERSION OF TYPE -IV QTR AS CISF ARMOURYCONVERSI	31-Mar-09	2,66,396	Aero	1,34,968	-	-	✓
Boundary- Freehold	70001138	M/S RAKESH TREDERSSECURITY WATCH TOWER COMPLETED O	31-Mar-09	11,60,180	Aero	-	-	-	✓
Boundary- Freehold	70001139	A.K.TRIPATHI(BOUNDARY WALL FOR APRON)BEING BOUNDAR	31-Mar-09	21,96,742	Aero	-	-	-	✓
Plant & Equipment-Fr	90022229	INSTALLED ON 25.07.08X-BIS RECD FROM CHQ	31-Mar-09	47,43,746	Aero	-	-	-	✗
Plant & Equipment-Fr	90025426	CONSERV SYSTEM PVT. LTD(PROVIDING DATA LOGGERPROVI	31-Mar-09	10,85,582	Common	-	-	-	✓
Plant & Equipment-Fr	90025427	UNEX POWER POINTADVANCE LIGHTING SYSTEM	31-Mar-09	33,67,136	Common	-	-	-	✓
Plant & Equipment-Fr	90025428	CISF BARRACK BEING CAPITILISED	31-Mar-09	5,15,939	Aero	-	-	-	✓
Plant & Equipment-Fr	90025429	ANOOP REFERIGRATIONANOOP REFERIGRATION	31-Mar-09	52,810	Aero	-	-	-	✓
Plant & Equipment-Fr	90025430	ELECTRIC INSTALLATION ( SUMMER.PUMP)CISF BARRACK,	31-Mar-09	35,950	Aero	-	-	-	✓
Office Appliances-Fr	150006941	SHARP BUSINESS SYSTEMS(DOI 12/01/09)DIGITAL PHOTOC	31-Mar-09	60,127	Common	-	-	-	✓
Computer Software-Fr	180000357	HCL INFOSYSTEMS LTDACROBAT READER SOFTWARE PURCHAS	31-Mar-09	-	ANS	-	-	-	✗
Computer Software-Fr	180000362	M/S ROLTA INDIA LTD-DR/CR NOTE FROM RHQ UPTO7TH AN	31-Mar-09	-	Aero	-	-	-	✓
Office Appliances-Fr	150006974	TREND MARKETINGSUPPLY OF 1 PCS CANON JX201 FAX(B.N	18-Jun-09	6,400	Common	-	-	-	✓
Furniture & Fixtures	110008546	M/S SHARMA ELECTRONICSSUPPLY OF 8 DIGICOMP (TATA S	14-Jul-09	7,996	Common	-	-	-	✓
Land Freehold	10000310	GARAURA LAND (26.85 ACRE)AQUISITION OF GARAURA LAN	10-Aug-09	17,75,24,439	Aero	-	-	-	✗
Office Appliances-Fr	150006958	INITIATIVE DATA SYSTEM (P) LTDSALE OF APD MOBILE (	02-Sep-09	10,400	Common	-	-	-	✗
Building Freehold	50008175	CARGO AND VARIOUS OFFICE WORK COMPLETED ON 04.06.0	30-Sep-09	53,92,627	Common	-	-	-	✓
Building Freehold	50008496	RAKESH TRADERS(CISF ARMORY)EXCESS/SHROT PROVISION	30-Sep-09	196	Aero	113	-	-	✓
Plant & Equipment-Fr	90025500	ITEM NO. 19 CELLING FAN 26 NOS.CARGO AND VARIOUS O	30-Sep-09	28,860	Common	-	-	-	✓
Office Appliances-Fr	150005551	CENTURY COMPUTERSUPPLY OF COMPUTER , PRINTER U PS	28-Oct-09	34,385	Common	-	-	-	✓
Building Freehold	50008345	M/S A.K. TRIPATHI11 TH & FINAL BILL FOR CONSTRUCTI	03-Nov-09	1,98,014	Common	1,15,726	2,786	-	✓
Plant & Equipment-Fr	90022277	NATCHU SECUTIRY SYSTEMSMETAL DETECTOR WITH 9V RECH	30-Nov-09	50,625	Aero	11,478	-	-	✓
Building Freehold	50007823	NANDAN TRADERSGLOW SIGN BOARD	31-Dec-09	15,69,948	Aero	9,09,925	-	-	✓
Plant & Equipment-Fr	90025501	K.B. CONTRACTORPERIMETRE LIGHTING	31-Dec-09	1,15,85,323	Aero	-	-	-	✓
Vehicles-Freehold	130002414	M/S FIRE SAFETY DEVICES PVT.LTD.SUPPLY OF FIRE PRO	31-Dec-09	1,58,676	Aero	-	-	-	✓

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Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Boundary- Freehold	70001142	BOUNDRY WALL AROUND (GAROURA VILLAGE)BOUNDRY WALL	28-Feb-10	58,60,343	Aero	-	-	-	✓
Runways,Taxiways,Apr	30001226	TRG BRA CONSORITUMESCALATION PAYMENT FOR RUNWAY EX	31-Mar-10	88,59,200	Aero	39,62,177	-	-	✓
Runways,Taxiways,Apr	30001227	TRG BRA CONSORITUMESCALATION PAYMENT FOR RUNWAY EX	31-Mar-10	1,80,800	Aero	80,861	-	-	✓
Runways,Taxiways,Apr	30001309	PNC (APRON CAPITILISED)CAPITILISED ON 31.03.2010	31-Mar-10	39,95,94,668	Aero	18,12,96,920	-	-	✓
Building Freehold	50007886	A.K.TRIPATHI (CISF BARRAK)ACCSES/SHORT PAYMET OF P	31-Mar-10	94,293	Aero	54,734	-	-	✓
Building Freehold	50007887	BAIJNATH AND BROS.CONST. OF DVOR BUILDING	31-Mar-10	-	ANS	-	-	-	✓
Boundary- Freehold	70001024	M/S S.K.D.ASSOCIATES-CHAIN LINK BOUNDRY WALLEXPEND	31-Mar-10	8,51,000	Aero	-	-	-	✓
Plant & Equipment-Fr	90022287	DSCN EQUIPMENTDSCN EQUIPMENT	31-Mar-10	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90022291	RECD FROM DRCDUSPECTRUM ANALYZAR	31-Mar-10	-	ANS	-	-	-	✗
Plant & Equipment-Fr	90022292	GEMINI COMMUNICATIONLAN	31-Mar-10	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90022309	PERPETUAL POWER SERVICES (P0 LTDSUPPLY OF ONLINE U	31-Mar-10	2,95,675	Common	-	-	-	✗
Plant & Equipment-Fr	90025527	BAIJNATH AND BROS.CONST. OF DVOR BUILDING	31-Mar-10	-	ANS	-	-	-	✓
Plant & Equipment-Fr	90025635	MANISH ELECTRICAL (EDGE LIGHT OF APRON CAPITIBEING	31-Mar-10	73,26,581	Aero	-	-	-	✓
Plant & Equipment-Fr	90026900	SMITH DETECTION ASIA PACIFIC PTE LTD.ADDITIONAL CO	31-Mar-10	5,92,418	Aero	1,38,352	-	-	✓
Furniture & Fixtures	110008561	NITIN TRADERSTELEPHONE /CORDLESS BILL NO. 260 DT.	31-Mar-10	19,875	Common	-	-	-	✗
Furniture & Fixtures	110009662	INTERIORS TODAY (FURNITURE)CAPITILISED ON 31.03.20	31-Mar-10	39,078	Common	-	-	-	✓
Furniture & Fixtures	110009663	INTERIOUS TODAY( FURNITURE SUPPLY FOR NIPTB)BEING	31-Mar-10	48,710	Common	-	-	-	✓
Vehicles-Freehold	130002415	SIMPLEX TIMBER MART 2 NOEXTENTION LADDER FOR FIRE	31-Mar-10	2,25,000	Aero	-	-	-	✓
Vehicles-Freehold	130002416	ROSENBAUER ACFT engine MDP01590 cater pillar	31-Mar-10	3,15,76,944	Aero	-	-	-	✓
Office Appliances-Fr	150005554	LAPTOP FOR APDLAPTOP FOR APD	31-Mar-10	45,225	ANS	-	-	48,917	✗
Office Appliances-Fr	150005579	IMPULSE MICRO ELECTRONICS(P) LTD4 PRINTONICS COMPU	31-Mar-10	14,900	Common	-	-	-	✓
Plant & Equipment-Fr	90022677	FM ANTEENAFM ANTEENA RECD FROM KOLKATA AND INSTALL	31-Mar-10	38,79,048	ANS	-	-	31,99,842	✗
Office Appliances-Fr	150006994	MUKESH MODERN BAZAR (P) LTD.SUPPLY OF MOBILE PHONE	16-Jun-10	9,600	Common	-	-	-	✗
Office Appliances-Fr	150005587	CMS INFO SYSTEM (P) LTDSUPPLY OF COMPUTER PRINTER	17-Jun-10	1,14,078	Common	-	-	-	✗
Office Appliances-Fr	150006990	ARGUS BUSINESS MACHINES PVT. LTD.PHOTOCOPY MACHINE	01-Sep-10	2,70,060	Common	-	-	-	✗
Office Appliances-Fr	150006993	EUREKA FORBES LTD.SUPPLY OF VACCUM CLEANER BILL NO	13-Sep-10	7,990	Common	-	-	-	✓
Runways,Taxiways,Apr	30001317	PNC INFRATECH LTD.24 TH RA & FINAL BILL FOR APRON	16-Sep-10	6,56,519	Aero	3,69,937	-	-	✓
Furniture & Fixtures	110008580	TIWARI ENTERPRISESSUPPLY OF PLASTIC CHAIR BILL NO.	13-Oct-10	16,500	Common	-	-	-	✓
Office Appliances-Fr	150005594	P.C.LINKSSUPPLY OF TFT 17 (1280X1024) MONITOR SAMS	26-Oct-10	48,000	Common	-	-	-	✓
Furniture & Fixtures	110008594	GRAPHIC SYSTEMS PVT.LTD.SUPPLY OF OFFICE TABLE 4,X	29-Oct-10	19,976	Common	-	-	-	✓
Plant & Equipment-Fr	90023019	KATAWALA22MM H/D/M MODEL GB H2-22E S.L NO. 9910519	29-Dec-10	8,853	Aero	-	-	-	✓
Vehicles-Freehold	130002237	MARUTI SUZUKIINTRA REGION TRANSACTION-SWIFT DEZIRE	31-Dec-10	5,18,166	Aero	-	-	-	✓
Plant & Equipment-Fr	90023013	GUPTA RADIOSDIGITAL EARTH RAGISTENCE MITER BILL NO	04-Jan-11	3,689	Common	-	0	-	✗
Building Freehold	50008364	ESCUTATION PAYMENT IN R/O M/S A.K. TRIPATHI FTMB P	02-Feb-11	9,68,593	Common	6,10,012	17,258	-	✓
Office Appliances-Fr	150007004	YAM TELE XEROX SERVICESLAMINATION MACHINE BILL NO.	24-Feb-11	3,500	Common	-	-	-	✓
Furniture & Fixtures	110008570	GRAPHIC SYSTEMS PVT.LTD.WORKERS INDUSTRIAL LOCKERS	03-Mar-11	78,600	Common	-	-	-	✓
Office Appliances-Fr	150006995	ARGUS BUSINESS MACHINES PVT. LTD.SHARP MFD MODEL(A	16-Mar-11	49,710	Common	-	-	-	✓
Furniture & Fixtures	110009674	METAL BEAUTYSTEEL COTS 236 NOS. TO CISF UNIT BILL	28-Mar-11	6,92,660	Common	-	-	-	✓
Furniture & Fixtures	110009675	I.Q. ENTERPRISES (INDIA) PVT. LTD.Q - MANAGER STAI	30-Mar-11	-	Aero	-	-	-	✓
Building Freehold	50007986	BAIJNATH AND BROS.CAPITALISATION OF FFM ANTENNA AT	31-Mar-11	11,51,196	Aero	7,53,831	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Boundary- Freehold	70001212	SHIVAM ENTERPRISESCAPITALISATION OF ADDITIONAL SEP	31-Mar-11	1,46,681	Aero	15,319	-	-	✓
Plant & Equipment-Fr	90022380	M/S UNIQUE SERVICEEPABX UPGRADATION	31-Mar-11	2,10,000	Common	-	852	-	✗
Plant & Equipment-Fr	90025830	MANISH ELECTRICALCAPITALISATION OF EDGE LIGHT ( D.	31-Mar-11	29,41,798	Aero	1,65,676	-	-	✓
Plant & Equipment-Fr	90025921	BAJAJ ELECTRICAL LTD.CAPITALISATION OF FLOOD LIGHT	31-Mar-11	1,08,59,780	Aero	6,11,600	-	-	✓
Plant & Equipment-Fr	90025922	STAR GLOWILLUMINATED SIGNAGE IN OPERATIONAL AREA (	31-Mar-11	2,45,529	Aero	13,828	-	-	✓
Plant & Equipment-Fr	90025923	VIJAYSWARAM ELECTRICAL WORKSCAPITALISATION OF FFM	31-Mar-11	41,76,893	Common	2,17,591	13,284	-	✓
Furniture & Fixtures	110009678	OVUVER ADVERTISEMENT AGENCY VR. NO. 116 DT. 2ADVER	31-Mar-11	17,500	Common	-	-	-	✓
Vehicles-Freehold	130002418	ROSENBAUER ACFT engine MDP01630 cater pillar	31-Mar-11	3,25,56,701	Aero	-	-	-	✓
Vehicles-Freehold	130002419	ROSENBAUER ACFT engine MDP01637 cater pillar	31-Mar-11	3,25,56,701	Aero	-	-	-	✓
Vehicles-Freehold	130002417	ROSENBOUR PANTHER 6*6 CA 05 AIRFIELD CFT	31-Mar-11	9,79,758	Aero	-	-	-	✗
Furniture & Fixtures	110008638	AN OFFICE & INDUSTRIAL SOLUTIONSGODREJ CHEST SINGL	14-Jun-11	3,74,200	Common	-	-	-	✓
Plant & Equipment-Fr	90025993	SHIVALEC ENGINEERINGIST & FINAL BILL MISCELLANEOUS	16-Jun-11	1,00,000	Common	8,475	777	-	✓
Office Appliances-Fr	150005638	HCL INFOSYSTEM LTDSUPPLY OF SERVER ON DGS& D BILL	19-Jul-11	1,04,796	Common	-	-	-	✗
Furniture & Fixtures	110008684	SHIVAM ENTERPRISEINSTALLATION OF GODRAJ CHEST BIL	09-Aug-11	12,500	Common	-	-	-	✓
Plant & Equipment-Fr	90023164	SMITH DETECTION (ASIA PACIFIC )PTE LTDDR/CR NOTE F	17-Oct-11	7,06,105	Aero	3,12,650	-	-	✓
Plant & Equipment-Fr	90022606	ADDITIONAL CAPITALISATION OF ATS AUTOMATION(RECD F	15-Dec-11	38,28,316	ANS	-	-	31,57,994	✗
Office Appliances-Fr	150005653	P.C.LINKSDESTOP PC BILL NO. 638 DT. 19.03.2012	30-Mar-12	48,100	Common	-	-	-	✓
Office Appliances-Fr	150007047	KORES (INDIA) LTD.DIGITAL FRANKING MACHINE BILL NO	30-Mar-12	94,350	Common	-	-	-	✓
Runways,Taxiways,Apr	30001254	ANIL ENTERPRISESPAVMENT IN CAT -II LIGHT AREA	31-Mar-12	30,21,000	Aero	20,66,861	-	-	✓
Building Freehold	50007208	MINOCHA CONSTRUCTIONVEHICULAR ORAD AT APRON	31-Mar-12	47,06,000	Aero	12,72,249	-	-	✓
Building Freehold	50007226	RAKESH TRADERSRECTIFICATION OF JV NO. 532 (APPROAC	31-Mar-12	17,37,000	Common	4,63,258	37,463	-	✓
Building Freehold	50008524	SHIVAM ENTERPRISES -C/O SEPTIC TANK FOR CISFBEING	31-Mar-12	11,57,319	Common	6,46,790	-	1,21,206	✓
Boundary- Freehold	70001167	ANIL ENTERPRISES CONSTRUCTION OF BOUNDRY WALL AT BI	31-Mar-12	35,28,000	Aero	10,17,209	-	-	✓
Plant & Equipment-Fr	90022487	UPSUPS	31-Mar-12	7,97,987	Aero	1,66,167	-	-	✓
Plant & Equipment-Fr	90023148	NON LINER JUNCTIONSECURITY EXPENCES CHARGED OFF	31-Mar-12	80,475	Common	17,184	-	-	✓
Plant & Equipment-Fr	90023149	HHMDHHMD	31-Mar-12	50,000	Aero	11,543	-	-	✓
Plant & Equipment-Fr	90026021	MANISH ELECTRICALSSTOP BAR LIGHTING FOR TAXIWAY DA	31-Mar-12	28,82,000	Aero	5,32,463	-	-	✓
Plant & Equipment-Fr	90026047	VIJAYASWARAM ELECTRICAL WORKSDEFECTIVE WALL MOUNTI	31-Mar-12	4,62,560	Aero	77,497	-	-	✓
Plant & Equipment-Fr	90026048	HEMKOOL ENGINEERS ( IST R/A )DUCTABLE AIR CONDITIO	31-Mar-12	20,32,544	Common	3,14,725	15,727	-	✓
Plant & Equipment-Fr	90026049	ANOOP REFRIGRATIONIMPROVEMENT OF AC IN NTB AUTOMAT	31-Mar-12	10,54,078	Common	1,63,216	8,156	-	✓
Plant & Equipment-Fr	90026920	X-RAY BAGGAGESECURITY EXPENCES CHARGED OFF	31-Mar-12	83,21,000	Aero	35,01,034	-	-	✓
Furniture & Fixtures	110009698	ZOEFTIG BRADYS (3SEATER SOFA)FURNITURE FOR VIP LON	31-Mar-12	32,40,358	Aero	-	-	-	✓
Furniture & Fixtures	110009744	ZOEFTIGS BRADYSTHREE SEATER TERMINAL CHAIRS	31-Mar-12	3,96,000	Common	-	-	-	✓
Vehicles-Freehold	130002066	SML ISUZU LTD(AMBULANCE)DR/CR NOTE FROM CHQ	31-Mar-12	26,92,041	Aero	-	-	-	✓
Vehicles-Freehold	130002080	SML ISUZU LTDBEING INS. AND REG. EXP. LUCKNOW VEHI	31-Mar-12	2,26,631	Aero	-	-	-	✓
Vehicles-Freehold	130002278	VAN UP-32 CN 6281( RECD ON 24.12.2007)3RD QTR DR/C	31-Mar-12	2,03,548	Aero	-	-	-	✗
Vehicles-Freehold	130002281	SML ISUZUDR/CR NOTE FROM RHQ RECONCILIATION ENTRIE	31-Mar-12	7,75,660	Aero	-	-	-	✓
Vehicles-Freehold	130002297	MAHINDRA THAR CRDE BS IVMAHINDRA THAR CRDE BS IV 4	31-Mar-12	6,16,980	Aero	-	-	-	✓
Office Appliances-Fr	150007026	BPL TELECOM PVT. LTD.EPABX(3RD RA BILL )	31-Mar-12	5,35,235	Common	-	-	-	✗
Plant & Equipment-Fr	90022469	DATIS PROCURED FROM TERMADATIS (3RD QTR DR/CR FROM	31-Mar-12	17,86,948	ANS	-	-	16,70,625	✗

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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90022485	DVOR RECEIVED FROM KATIHARDVOR INSTALLATION	31-Mar-12	1,47,09,708	ANS	-	-	1,32,54,466	✗
Plant & Equipment-Fr	90022488	TRANSMITER AND TRANSRECEIVER3RD QTR DR/CR FROM RHQ	31-Mar-12	24,14,912	ANS	-	-	22,57,711	✗
Plant & Equipment-Fr	90022489	POWER ONE MICRO SYSTEM (98% PAY OF SITC OF UPS)UPS	31-Mar-12	7,57,397	ANS	-	-	7,08,094	✗
Plant & Equipment-Fr	90022512	M.R.TECHNOVATIONSATS AUTOMATION	31-Mar-12	1,67,73,032	ANS	-	-	1,56,81,177	✗
Building Freehold	50007214	SURAJ BUILDERSPERIMETER ROAD TOWARDS GAROURA VILLA	10-Apr-12	1,67,09,000	Aero	49,75,000	-	-	✓
Vehicles-Freehold	130002287	MAHINDRA AND MAHINDRA2 NO MAHINDRA XYLO RECD IN MA	03-May-12	14,41,242	Aero	-	-	-	✓
Plant & Equipment-Fr	90023185	CCTVASSETS CAPITALISED -DOC 29/5/2012	29-May-12	27,55,080	Common	12,53,564	64,883	-	✓
Building Freehold	50008032	NITB (CONST. BY IPL BRAHMPUTRA INFRASTRUCTURE LTD.	31-May-12	1,00,23,73,000	Common	69,05,99,032	2,28,44,218	-	✓
Plant & Equipment-Fr	90022634	VIJAYSHWARAM ELECTRICAL WORKSDIGITAL WEIGHING SCAL	31-May-12	4,21,000	Aero	1,01,690	-	-	✓
Plant & Equipment-Fr	90022674	BOSE CORPORATION INDIA PVT. LTD.P.A. SYSTEMS IN ST	31-May-12	1,58,57,275	Aero	38,30,230	-	-	✗
Plant & Equipment-Fr	90022675	ARTEK ENTERPRISES ( AMT RECD THROUGH DR NOTE FROM	31-May-12	5,64,430	Aero	1,36,335	-	-	✓
Plant & Equipment-Fr	90022678	INFOSOFT DIGITAL DESIGN AND SERVICE PVT LTDFIDS (	31-May-12	1,57,21,000	Aero	37,97,313	-	-	✓
Plant & Equipment-Fr	90026140	THYSSENKRUP ELEVATORS (I) PVT. LTD.ELEVATORS AND E	31-May-12	2,09,88,824	Aero	78,12,437	-	-	✓
Plant & Equipment-Fr	90026141	IPL BRAHMPUTRA INFRASTRUCTURE LTD. (HVAC SYSTEM)CA	31-May-12	9,02,33,359	Common	3,10,67,570	9,95,203	-	✓
Plant & Equipment-Fr	90026142	IPL BRAHMPUTRA INFRASTRUCTURE LTD. (FIR FIGHTING S	31-May-12	2,08,18,726	Aero	77,49,123	-	-	✓
Plant & Equipment-Fr	90026143	LOTUS INTERNATIONALAUTOMATIC CAR PARKING BARRIOR	31-May-12	23,60,100	Non aero	-	3,47,067	-	✓
Plant & Equipment-Fr	90026144	LOTUS INTERNATIONALAIR CURTAIN FOR NITB	31-May-12	1,42,600	Common	25,898	1,573	-	✓
Plant & Equipment-Fr	90026145	VOLTAS LTDSTORAGE AND WATER COOLERS INSTALLED IN N	31-May-12	2,59,052	Common	47,047	2,857	-	✓
Plant & Equipment-Fr	90026175	RHS ITALIA SPABAGGAGE HANDLING SYSTEMS FOR NITB (	31-May-12	4,47,51,307	Aero	1,66,57,282	-	-	✓
Furniture & Fixtures	110009765	POSHDECORCHIECK IN COUNTER FOR NITB	31-May-12	52,94,000	Common	-	-	-	✓
Building Freehold	50007210	BAIJNATH AND BROS.1ST AND FINAL BILL CONST. OF APP	18-Jun-12	6,43,000	Common	1,91,391	14,654	-	✓
Plant & Equipment-Fr	90026133	KMG ATOZ SYSTEMS PVT. LTD. ( SUB STATION)SUB STATI	20-Jun-12	6,00,40,930	Common	1,11,36,390	6,62,204	-	✓
Plant & Equipment-Fr	90026134	KMG ATOZ SYSTEMS PVT. LTD. ( D.G. SETS)SUB STATION	20-Jun-12	2,80,09,840	Common	51,95,264	3,08,927	-	✓
Plant & Equipment-Fr	90026136	KMG ATOZ SYSTEMS PVT. LTD. (POWER FACTOR UNIT)SUB	20-Jun-12	20,55,321	Common	3,81,221	22,669	-	✓
Plant & Equipment-Fr	90026137	KMG ATOZ SYSTEMS PVT. LTD.( TRANSFORMER)SUB STATIO	20-Jun-12	81,28,398	Common	15,07,655	89,650	-	✓
Furniture & Fixtures	110008729	MAHADEVI FURNISHERSSUPPLY OF AUTOMASION	28-Jun-12	2,43,817	ANS	-	-	1,66,196	✗
Plant & Equipment-Fr	90026139	MOHAN ENTERPRISESPROVISION OF PERIMETER LIGHTING I	30-Jul-12	42,19,000	Aero	9,69,592	-	-	✓
Office Appliances-Fr	150005680	V.P.SERVICESSUPPLY OF STRIP PRINTER ROLL STAND 05	11-Sep-12	26,000	Common	-	-	-	✗
Plant & Equipment-Fr	90026105	EUERKA FORBES LTD.1ST AND FINAL BILL PROVISION OF	16-Sep-12	57,160	Common	11,515	631	-	✓
Plant & Equipment-Fr	90026094	M/S VOLTAS LTD.SUPPLY OF STORAGE WATER COOLER FOR	18-Sep-12	1,29,526	Common	26,138	1,430	-	✓
Furniture & Fixtures	110009756	RAINBOWFURNITURE & OTHER ITEM FOR CHILDREN ROOM AT	18-Sep-12	55,500	Common	-	-	-	✓
Computer Software-Fr	180000412	COMSOFT GMBH GERMANYRECTIFICATION OF A/C CODE O F	25-Sep-12	4,04,957	Ans	-	-	2,76,037	✗
Computer Software-Fr	180000413	COMSOFT GMBH GERMANYRECTIFICATION OF A/C CODE O F	25-Sep-12	17,58,901	Ans	-	-	15,93,735	✗
Computer Software-Fr	180000414	COMSOFT GMBH GERMANYRECTIFICATION OF A/C CODE O FJ	25-Sep-12	24,68,300	Ans	-	-	16,82,502	✗
Boundary- Freehold	70001172	SHIVAM ENTERPRISESBOUNDRY WALL OF GAROURA VILLAGE	25-Nov-12	31,69,000	Aero	11,72,621	-	-	✓
Office Appliances-Fr	150007057	ARGUS BUSINESS MACHINES PVT. LTD.PROJECTOR SCREEN	26-Nov-12	99,900	Common	-	-	-	✓
Plant & Equipment-Fr	90023102	SANCHAR TELESYSTEM LIMITEDWALKI-TALKI ( MODEL NO-	03-Dec-12	3,34,950	Common	1,61,956	3,913	-	✓
Plant & Equipment-Fr	90026076	USHA INTERNATIONAL LTD.1ST& FINAL BILL REPLACEMENT	05-Dec-12	1,77,491	Common	38,070	1,960	-	✗
Office Appliances-Fr	150005665	AGRAY INFOSOLUTIONSSUPPLY OF MONO LASER PRINTER MO	14-Dec-12	11,079	Common	-	-	-	✓
Vehicles-Freehold	130002421	CFT -UP 65C 7741 TRF IN FROM VARANASICFT -UP 65C 7	31-Dec-12	8,80,000	Aero	-	-	-	✗

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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Furniture & Fixtures	110009770	GILCO EXPORTS LTD7TH R/A BILL CHAIRS FOR TERMINAL	08-Jan-13	19,47,125	Common	-	-	-	✓
Plant & Equipment-Fr	90026155	M.K.ELECTRICALS1ST AND FINAL BILL REQUIREMENT OF H	22-Jan-13	49,680	Common	11,016	549	-	✓
Office Appliances-Fr	150005701	AGRAY INFOSOLUTIONSSUPPLY OF COMPUTERS & PERIPHERA	30-Jan-13	8,02,620	Common	-	-	-	✗
Office Appliances-Fr	150005699	AGRAY INFOSOLUTIONSSUPPLY OF MONO LASER PRINTER ,	06-Feb-13	3,40,315	Common	-	-	-	✗
Plant & Equipment-Fr	90022617	NATIONAL ADVERTISING AGENCYNIT COST RECIEVED FOR F	09-Mar-13	82,453	ANS	-	-	63,481	✗
Boundary- Freehold	70001402	WALL ON AAI LAND AROUND CHILLAWAN FORECLOSED	16-Mar-13	1,51,29,022	Aero	62,64,173	-	-	✓
Plant & Equipment-Fr	90022676	LLYOD INSULATION INDIA LTDFRANGILE HUT ( DOC-20.03	20-Mar-13	11,11,500	ANS	-	-	9,16,881	✗
Land Freehold	10000324	GRADING OF GAROURA VILLAGERAKESH TRADERS	31-Mar-13	21,22,000	Aero	-	-	-	✗
Plant & Equipment-Fr	90022708	NIGHT VISION GOOGLEPURCHASE OF NIGHT VISION GOGLE	31-Mar-13	2,43,000	Aero	74,747	-	-	✓
Plant & Equipment-Fr	90026237	UNDERGROUND TRANSMISSION SYSTEM AT RESIDENTIAL ARE	31-Mar-13	31,35,857	Common	7,04,791	-	4,56,268	✓
Plant & Equipment-Fr	90022723	INDRA SISTEMAS,S.A.LIABILITY FOR 20% BAL PYMT IRO	31-Mar-13	15,25,595	ANS	-	-	11,74,562	✗
Building Freehold	50010074	EXTERNAL SIGNAGE AT LUCKNOW AIRPORT	18-Apr-13	11,82,000	Aero	9,18,653	-	-	✓
Plant & Equipment-Fr	90030003	INTERNAL SIGNAGE AT TERMINAL - 1	14-Jun-13	7,06,500	Aero	2,21,979	-	-	✓
Furniture & Fixtures	110010570	S/O AIRPORT TERM CHAIR AT LUCKNOW	15-Jul-13	2,31,250	Common	-	-	-	✗
Plant & Equipment-Fr	90030603	SITC OF GPS BASED DIGITAL CLOCKS	31-Jul-13	5,54,451	ANS	-	-	3,96,379	✗
Building Freehold	50009661	Misc. Civil & Electrical Works: Electrical Works.	19-Aug-13	1,92,000	Common	1,09,391	2,240	-	✓
Office Appliances-Fr	150007395	Computer & Printers	03-Sep-13	2,29,664	Common	-	-	-	✗
Plant & Equipment-Fr	90029019	CWIP - PERIMETER LIGHTING IN EXTENDED	03-Dec-13	48,23,438	Aero	17,98,306	-	-	✓
Building Freehold	50010089	SECURITY WATCH TOWER IN OPERATIONAL AREA	08-Dec-13	3,84,341	Aero	2,99,569	-	-	✓
Office Appliances-Fr	150007539	S/O BP PODIUM & BP MORCHAS	28-Feb-14	17,18,000	Common	-	-	-	✓
Building Freehold	50010091	GARBAGE BINS	14-Mar-14	14,92,177	Common	10,77,049	37,655	-	✓
Plant & Equipment-Fr	90030044	AIRCONDITIONERS AT T2	31-Mar-14	7,50,662	Common	2,70,579	17,678	-	✓
Plant & Equipment-Fr	90030045	SMPS BATTERY CHARGER	31-Mar-14	2,01,612	Common	1,01,767	2,355	-	✗
Building Freehold	50010087	ELECTRICAL STORE	28-May-14	19,45,916	Aero	15,19,761	-	-	✓
Plant & Equipment-Fr	90031858	S/I PF ONLINE UPS FOR SCCTV SYSTEM- 10 KVA- TOTAL	21-Jun-14	2,48,150	Common	3,086	7,928	-	✓
Plant & Equipment-Fr	90031808	AUGM. WATER SUPPLY FOR CRASH FIRE LKO CIVIL WORKS	08-Jul-14	5,77,227	Aero	3,25,982	-	-	✓
Office Appliances-Fr	150009281	PHOTOCOPIER	01-Sep-14	47,000	Common	-	-	-	✗
Furniture & Fixtures	110011163	REGENCY CHAIR HIGH BACK	30-Sep-14	11,02,185	Common	1,65,489	-	-	✓
Furniture & Fixtures	110011164	FOUR DOOR BOOK CASE	30-Sep-14	4,89,899	Common	73,556	-	-	✓
Furniture & Fixtures	110011165	REGENCY VISITOR CHAIR	30-Sep-14	1,29,992	Common	-	-	-	✗
Furniture & Fixtures	110011166	REVOLVING CHAIR	30-Sep-14	31,309	Common	-	-	-	✗
Building Freehold	50010084	CAR SHED AT TECHNICAL BLOCK	08-Oct-14	21,93,813	ANS *	-	-	9,72,009	✓
Plant & Equipment-Fr	90031774	AUGM. WATER SUPPLY FOR CRASH FIRE LKO	12-Oct-14	2,49,347	Aero	1,41,773	-	-	✓
Runways,Taxiways,Apr	30001650	TAXIWAY LIGHT FIXTURES LUCKNOW AIRPORT	05-Nov-14	53,24,000	Aero	28,03,673	-	-	✓
Plant & Equipment-Fr	90031777	Prov and imp of lighting and Misc Items	13-Nov-14	10,64,556	Common	4,39,573	28,863	-	✓
Plant & Equipment-Fr	90031748	Garden light at Air side	15-Nov-14	6,58,758	Aero	2,94,223	-	-	✓
Building Freehold	50010088	TEMP RAMP EQUIP AREA	20-Dec-14	13,82,394	Aero	10,82,154	-	-	✓
Office Appliances-Fr	150009287	42" PANASONIC TELEVISION WITH TATA SKY	19-Feb-15	3,13,112	Common	-	-	-	✓
Office Appliances-Fr	150009279	DIGITAL BOARD	09-Mar-15	1,06,375	Common	-	-	-	✓
Furniture & Fixtures	110011162	ALMIRAH GODREJ STOREWELL	19-Mar-15	1,84,279	Common	36,920	-	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90031869	S/O SUSPECT LUGGAGE CONTAINMENT VESSEL- CDS/O SUSP	20-Mar-15	1,19,97,061	Aero	68,93,106	-	-	✓
Plant & Equipment-Fr	90031745	Printers for security	24-Mar-15	66,174	Aero	27,657	-	-	✓
Office Appliances-Fr	150009280	PHOTOCOPIER	25-Mar-15	90,000	Common	-	-	-	✗
Office Appliances-Fr	150011888	Variable rated power supply(Aplab-L6430Output 64V)	30-Mar-15	1,12,300	ANS	-	-	59,704	✗
Plant & Equipment-Fr	90031780	ARRIVAL & DEPARTURE PASSENGER BHS BALANCE	31-Mar-15	59,48,612	Aero	34,20,240	-	-	✓
Furniture & Fixtures	110011160	TABLE WITH ERU	31-Mar-15	1,09,210	Common	22,219	-	-	✓
Furniture & Fixtures	110011161	GODREJ INTERIO COMPUTER TABLE	31-Mar-15	22,936	Common	-	-	-	✗
Office Appliances-Fr	150009288	LED TV FOR CONFERENCE HALL & FIRE	31-Mar-15	1,70,200	Common	-	-	-	✓
Furniture & Fixtures	110011212	IMMIGRATION COUNTER FOR TOURIST VISA ON ARRIVAL	30-Jul-15	-	Non aero	-	-	-	✓
Vehicles-Freehold	130002867	BAJAJ DISCOVER 100 M DRUM(UP 32 KG 5168)	07-Aug-15	53,912	Aero	17,388	-	-	✓
Furniture & Fixtures	110011213	INFORMATION DESK AT T-1	18-Aug-15	3,91,916	Aero	-	-	-	✗
Vehicles-Freehold	130002868	TATA SUMO GOLD CXSPS BS 4 (UP 32 GQ 4883)	03-Nov-15	16,80,472	Aero	-	-	-	✗
Building Freehold	50010350	ILS CAT - III B CIVIL WORKS	30-Nov-15	14,92,128	ANS *	-	-	6,01,430	✓
Plant & Equipment-Fr	90033498	ILS CAT-III B	17-Dec-15	2,77,76,443	ANS	-	-	1,37,46,676	✗
Office Appliances-Fr	150009599	S/O COMRACKS FOR LUCKNOW	15-Jan-16	2,06,954	Common	6,714	-	-	✗
Office Appliances-Fr	150009640	S/O COMRACKS FOR LUCKNOW	15-Jan-16	2,06,954	Common	6,714	-	-	✗
Building Freehold	50010366	UPER AREA HARMONISATION CIVIL WORK	06-Feb-16	11,74,147	ANS	-	-	4,73,262	✗
Office Appliances-Fr	150009654	S/O MAST & TRAYS FOR LUCKNOW LOT 07	22-Feb-16	7,67,889	Common	-	4,670	-	✗
Plant & Equipment-Fr	90033579	UPPER AREA HARMONISATION CNS ITEMS	30-Mar-16	4,11,218	ANS	-	-	2,03,513	✗
Plant & Equipment-Fr	90033696	EARTHING SYSTEM UPPER AREA HARMONIZATION	30-Mar-16	2,35,860	ANS	-	-	1,16,728	✗
Plant & Equipment-Fr	90033502	DESKTOP COMPUTER & PRINTER	31-Mar-16	7,67,840	ANS	-	-	3,80,007	✗
Plant & Equipment-Fr	90033504	SCANNERS	31-Mar-16	71,978	ANS	-	-	40,264	✗
Plant & Equipment-Fr	90033578	UPER AREA HARMONISATION ELECT WORK	31-Mar-16	20,93,650	ANS	-	-	10,36,156	✗
Computer Software-Fr	180000667	Software OfficeProPlus 2016	31-Mar-16	1,02,728	ANS	-	-	8,387	✓
Vehicles-Freehold	130003054	M/S.MAHINDRA & MAHINDRA VEHICLE UP76D7050	31-Mar-16	-	Aero	-	-	-	✓
Building Freehold	50010346	CISF QUARTER GAURD	01-Apr-16	44,44,314	Aero	37,64,764	-	-	✓
Building Freehold	50010347	DRAINAGE & RAIN WATER HARVESTING SYSTEM	01-Apr-16	12,01,227	Common	9,41,239	36,313	-	✓
Plant & Equipment-Fr	90033494	WATER MIST CAF AND FIRE EXTINGUISHER BACK PAC	01-Apr-16	2,69,636	Aero	1,87,135	-	-	✓
Plant & Equipment-Fr	90033495	PASSENGER BAGGAGE TROLLEYS	01-Apr-16	60,38,307	Aero	-	-	-	✓
Plant & Equipment-Fr	90033509	500 Kw roof top grid connect solar photo ce	01-Apr-16	2,29,95,000	Common	1,24,68,483	8,53,524	-	✓
Plant & Equipment-Fr	90033565	Centralization of Power supply from New power Hous	01-Apr-16	8,86,364	Common	4,80,609	32,900	-	✓
Plant & Equipment-Fr	90033569	RENOVATION & MODIFICATION OF T1 CONVEYER BELT	01-Apr-16	26,62,750	Aero	18,48,025	-	-	✓
Plant & Equipment-Fr	90033575	Residential Colony Street LED LIGHTS	01-Apr-16	5,97,939	Common	2,85,943	-	54,509	✓
Plant & Equipment-Fr	90033705	Conv of Overhead Line into undergrOUND	01-Apr-16	3,93,345	Common	2,13,282	14,600	-	✓
Plant & Equipment-Fr	90035172	S/O WALKIE TALKIE,VHF BASE STAT,HAND FREE LUCKNOW	01-Apr-16	2,59,350	Aero	1,52,028	-	-	✓
Furniture & Fixtures	110011876	Supply & Laying of UTP Component COMPLAINT KIOSK	01-Apr-16	30,992	Aero	11,959	-	-	✓
Building Freehold	50008064	RAM SURAT ART CREATION PVT. LTDINSTALLATION STATUE	02-Apr-16	1,06,65,329	Common	83,57,873	3,22,699	-	✓
Building Freehold	50008066	S. GHOSH AND ASSOCCAPITALIZATION OF NITB( COMPLETE	02-Apr-16	36,34,305	Common	28,48,019	1,09,963	-	✓
Building Freehold	50010064	MISC INTERIOR WOR	02-Apr-16	27,85,673	Common	21,82,990	84,286	-	✓
Building Freehold	50010160	ENGINEERING OFFICE I/C CAR PARK & OTHER MISC WORKS	02-Apr-16	21,82,290	Common	17,80,034	32,750	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90022527	2 NO PBB RECEIVED FROM BEGAMPAT AIRPORT HAYDARABAD	02-Apr-16	2,78,31,795	Aero	0	-	-	✗
Plant & Equipment-Fr	90022737	PURCHASE OF UPS AT RHQ ( RECTIFICATION OF JV NO 49	02-Apr-16	2,40,448	Common	1,30,426	8,930	-	✓
Plant & Equipment-Fr	90023036	MANMOHAN SINGH & SONFABRICATORS & SUPPLY OF FOLDIN	02-Apr-16	32,348	Common	20,772	1,201	-	✓
Plant & Equipment-Fr	90023130	ELEKTRALBAL 30% COST OF HHMD	02-Apr-16	15,453	Aero	10,728	-	-	✓
Plant & Equipment-Fr	90023194	LIABILITY FOR WORK S/O HHMD- RELIANCE ELECTRONICSHH	02-Apr-16	90,475	Aero	62,809	-	-	✓
Plant & Equipment-Fr	90026046	ANOOP REFRIGRATIONINSTALLATION AND ELECTRIFICATION	02-Apr-16	9,77,354	Aero	5,73,130	-	-	✓
Plant & Equipment-Fr	90026135	KMG ATOZ SYSTEMS PVT. LTD. ( BATTERY AND BATTERY C	02-Apr-16	3,75,080	Common	2,03,454	13,931	-	✓
Plant & Equipment-Fr	90026138	EUREKA FORBESWATER PURIFIRE INSTALLED IN NITB	02-Apr-16	75,920	Common	41,181	2,820	-	✓
Plant & Equipment-Fr	90026158	ANOOP REFRIGERATION1ST & FINAL BILL PROVISION OF 2	02-Apr-16	1,61,000	Common	87,331	5,980	-	✓
Plant & Equipment-Fr	90026164	UNILINE ENERGY SYSTEMS PVT. LTD.3KVA ONLINE UPS SY	02-Apr-16	79,600	Common	43,177	2,956	-	✓
Furniture & Fixtures	110008701	MAHADEVI FURNISHERSSUPPLY OF GODREJ FURNISHERS BIL	02-Apr-16	91,276	Common	33,942	279	-	✓
Furniture & Fixtures	110008738	METAL BEAUTYSUPPLY OF SCREEN BILL NO. 17 DT 07.02.	02-Apr-16	15,250	Common	5,671	47	-	✓
Furniture & Fixtures	110009754	GILCO EXPORTS LIMITED( 500 BAGGAGE TROLLY )DR/CR N	02-Apr-16	48,73,500	Aero	-	-	-	✓
Furniture & Fixtures	110009758	ZOEFTIG BRADYSSUPPLY OF CHAIRS (DR/CR NOTE FROM RH	02-Apr-16	13,336	Common	4,959	41	-	✓
Furniture & Fixtures	110009759	GILCO EXPORTS LTDMANUFACTURING AND SUPPLY OF BAGGA	02-Apr-16	24,06,000	Aero	-	-	-	✓
Vehicles-Freehold	130002420	CFT -UP65C 7741 TFD. TO LUCKNOW AIRPORT ( GROSSCOS	02-Apr-16	36,89,641	Aero	-0	-	-	✗
Office Appliances-Fr	150007031	YAM TELE XEROX SERVICESLAMINATION MASHINE XL 12&qu	02-Apr-16	3,500	Common	311	11	-	✓
Office Appliances-Fr	150007056	MUKESH MODERN BAZAAR (P) LTD.PURCHASE OF SAMSUNG (	02-Apr-16	11,399	Common	1,012	35	-	✓
Office Appliances-Fr	150007060	MUKESH MODERN BAZAAR PVT. LTD.SUPPLY OF NOKIA(309)	02-Apr-16	4,727	Common	419	14	-	✓
Plant & Equipment-Fr	90034398	ITC OF GLF INSET SETTINGS & ALLIED WORKS	04-Apr-16	1,50,82,750	Aero	87,61,192	-	-	✓
Plant & Equipment-Fr	90034399	SUP OF INSET TYPE TAXIWAY FITTINGS	04-Apr-16	36,70,491	Aero	21,34,816	-	-	✓
Building Freehold	50010375	FOOTPATH AROUND AAI COLONY	08-Apr-16	21,14,710	Common	10,91,227	-	1,57,978	✓
Building Freehold	50010362	DOG KENNEL CISF CIVIL WORK	28-Apr-16	37,99,999	Aero	32,28,327	-	-	✓
Boundary- Freehold	70001436	CONST. OF BOUNDARY WALL IN AAI COLONY FORECLOSED	30-Apr-16	52,40,714	Common	27,19,741	-	6,16,865	✓
Boundary- Freehold	70001438	BOUNDARY WALL ON SOUTH SIDE OF ISOLATION BAY	05-May-16	74,52,144	Aero	47,46,706	-	-	✓
Vehicles-Freehold	130002980	MARUTI EECO (02 NOS.) LUCKNOW	05-May-16	6,82,951	Aero	2,99,189	-	-	✓
Plant & Equipment-Fr	90034427	INTGD OFF COMP - LIFT	06-May-16	34,00,000	Common	22,92,848	63,930	-	✗
Plant & Equipment-Fr	90034927	DFMD	10-May-16	-	Aero	-	-	-	✓
Plant & Equipment-Fr	90033603	DOG KENNEL CISF ELECTRICAL WORK	14-May-16	10,02,740	Aero	5,97,240	-	-	✓
Furniture & Fixtures	110011934	CHECK IN DESK T1 AND CHECK IN COUNTER FOR DISABLED	21-May-16	11,89,499	Aero	4,80,196	-	-	✓
Building Freehold	50010368	ASMGCS System CIVIL WORKS	24-May-16	1,07,66,397	ANS	-	-	45,42,830	✗
Plant & Equipment-Fr	90033627	ASMGCS System ELECTRICAL WORKS	24-May-16	89,85,050	ANS	-	-	45,90,253	✗
Plant & Equipment-Fr	90033628	ASMGCS System CNS ITEMS	24-May-16	15,10,05,190	ANS	-	-	9,37,55,606	✗
Plant & Equipment-Fr	90036289	ASMGCS System CNS ITEMS	24-May-16	12,08,04,152	ANS	-	-	7,71,45,035	✗
Building Freehold	50010376	DVOR AT JALLALABAD	25-May-16	30,28,093	ANS	-	-	12,78,768	✗
Plant & Equipment-Fr	90034437	INTGD OFF COMP - WATER COOLER	29-May-16	4,11,954	Common	2,28,209	15,831	-	✗
Plant & Equipment-Fr	90033700	AIR CONDITIONER AT CARGO	04-Jun-16	3,73,342	Cargo	-	-	-	✗
Plant & Equipment-Fr	90033697	VIDEO CONFERENCING	07-Jun-16	30,48,630	ANS	-	-	15,70,337	✗
Plant & Equipment-Fr	90035392	MOBILE APD	15-Jun-16	11,450	ANS	-	-	5,925	✗
Plant & Equipment-Fr	90033704	Ring main / Interconnection	16-Jun-16	44,17,752	Aero	26,63,045	-	-	✓



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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90034426	INTGD OFF COMP - PROVISION OF POWER SUPPLY	24-Jun-16	94,12,283	Common	52,63,401	3,67,234	-	✗
Building Freehold	50010354	RENOVATION & MODIFICATION OF T1 FACE LIFT	25-Jun-16	46,12,963	Common	36,47,644	1,49,924	-	✓
Building Freehold	50010374	CHILDREN PARK	02-Jul-16	23,65,207	Aero	20,23,412	-	-	✓
Building Freehold	50007518	M/S SHARAF ALI LKONCONST.OF CAR PARKING FOR STAFF V	09-Jul-16	37,690	Common	1,701	10,125	-	✓
Building Freehold	50008493	M/S RAKESH TREDERSREVISED FINAL BILL FOR CONST. OF	13-Jul-16	3,905	Common	2,920	248	-	✓
Plant & Equipment-Fr	90033701	EXPLOSIVE TRACE DETECTORS	21-Jul-16	47,11,132	Aero	33,65,196	-	-	✓
Building Freehold	50010460	ASSR - MSSR CIVIL WORKS - CONSULTANCY	09-Aug-16	2,51,250	ANS *	-	-	1,12,904	✓
Plant & Equipment-Fr	90033571	RENOVATION & MODIFICATION OF T1 ELECT WORKS	13-Aug-16	5,34,074	Common	3,04,016	21,441	-	✓
Furniture & Fixtures	110011938	INFORMATION DESK AT T-1	18-Aug-16	3,67,201	Aero	1,54,953	-	-	✓
Plant & Equipment-Fr	90033706	REPL OF OLD AC, WTR COLER AND PURIFIER AT VAR LOCA	22-Aug-16	10,57,695	Common	6,03,987	42,678	-	✓
Plant & Equipment-Fr	90037013	SITC OF MAST & CABLE TRAY (LUCKNOW)	01-Sep-16	8,47,082	ANS	-	-	4,58,283	✗
Plant & Equipment-Fr	90033613	CCTV STORAGE	23-Sep-16	43,77,042	Common	29,39,401	1,79,779	-	✓
Plant & Equipment-Fr	90034218	X-BIS (HAND AND REGISTERED BAGGAGE	30-Sep-16	2,13,04,927	Aero	1,54,94,618	-	-	✓
Plant & Equipment-Fr	90034434	INTGD OFF COMP - PA SYSTEM	03-Oct-16	9,73,866	Aero	6,10,033	-	-	✗
Plant & Equipment-Fr	90034146	DESERT COOLER	05-Oct-16	1,27,105	Common	73,698	5,255	-	✓
Plant & Equipment-Fr	90034147	WATER PURIFIER	05-Oct-16	51,728	Common	29,993	2,139	-	✓
Plant & Equipment-Fr	90034148	WATER COOLER FOR CISF	05-Oct-16	1,44,376	Aero	90,500	-	-	✓
Plant & Equipment-Fr	90025333	CREATIVE TRADING CORPORATION1st&FINAL BILL FOR WIN	09-Oct-16	60,552	Common	22,298	10,909	-	✓
Office Appliances-Fr	150012149	PPT AMPLIFIER-LUCKNOW (Qty-25)	09-Oct-16	1,94,998	Common	16,675	3,652	-	✓
Building Freehold	50010445	INTEGRATED OFFICE COMPLEX - INFORMATION SIGNAGE	22-Oct-16	3,04,254	Common	2,53,597	5,384	-	✗
Runways,Taxiways,Apr	30001722	RAMP EQUIPMENT AREA	28-Oct-16	34,94,245	Aero	-	-	-	✗
Plant & Equipment-Fr	90034214	AUGMENTATION OF AC AT T-1 & T-2	01-Nov-16	48,02,262	Common	28,10,236	2,01,478	-	✓
Vehicles-Freehold	130003159	TATA SUMO Gold CX PS (UP 32 GQ 4881)	03-Nov-16	4,54,732	Aero	2,14,621	-	-	✓
Vehicles-Freehold	130003160	TATA SUMO Gold CX PS (UP 32 GQ 4882)	03-Nov-16	4,54,732	Aero	2,14,621	-	-	✓
Plant & Equipment-Fr	90034227	DFMD	21-Nov-16	44,16,329	Aero	0	-	-	✓
Plant & Equipment-Fr	90034185	LVP SIGNAGES & ACOUSTIC ENCLOSURE OF 320 KV DG SET	22-Nov-16	10,16,456	Common	5,99,055	43,128	-	✓
Plant & Equipment-Fr	90034188	HAND HELD METAL DETECTOR	25-Nov-16	4,00,750	Aero	2,95,557	-	-	✓
Vehicles-Freehold	130003164	TATA SUMO GOLD EX (UP 32 GC 1086)	30-Nov-16	3,49,227	Aero	1,58,795	-	-	✓
Vehicles-Freehold	130003165	TATA SUMO GOLD EX (UP 32 GB 9997)	30-Nov-16	3,49,227	Aero	1,58,795	-	-	✓
Plant & Equipment-Fr	90033702	MICROPROCESSOR BASED CCR & ALCMS	14-Dec-16	2,49,22,529	Aero	1,59,96,033	-	-	✓
Plant & Equipment-Fr	90043921	BREATHING APPARATUS SET make JOSEPH LESLIE DRAGER	16-Dec-16	4,09,629	Aero	3,03,677	-	-	✓
Furniture & Fixtures	110012952	INTEGRATED OFFICE COMPLEX - MISC WORKS - BLINDS	22-Dec-16	10,64,406	Common	4,89,975	8,982	-	✗
Plant & Equipment-Fr	90033576	Internal Electrification Civil Office	31-Dec-16	4,04,533	Common	2,41,536	17,521	-	✓
Plant & Equipment-Fr	90034429	COMPLAINT KIOSK	18-Jan-17	5,51,654	Aero	4,12,292	-	-	✓
Plant & Equipment-Fr	90034393	INTGD OFF COMPLEX - 15KW ROOF TOP SOLAR	20-Jan-17	8,77,744	Common	5,49,099	19,053	-	✗
Boundary- Freehold	70001432	CONST. OF BOUNDARY WALL IN AAI COLONY	30-Jan-17	9,42,085	Common	5,22,184	-	1,21,349	✓
Plant & Equipment-Fr	90035516	BIOMETRIC MACHINE	31-Jan-17	1,08,360	ANS	-	-	63,588	✗
Furniture & Fixtures	110012953	INTGD OFF COMPLEX - SUN CONTROL AND TRANSLUCENT FI	04-Feb-17	5,89,073	Common	2,79,585	5,499	-	✗
Plant & Equipment-Fr	90034371	DV CARGO XBIS	07-Feb-17	40,57,748	Cargo	-	-	-	✗
Office Appliances-Fr	150015958	EPOS SOLUTION at Lucknow Airport	10-Feb-17	27,74,294	Non aero	-	7,05,355	-	✓

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Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Computer Software-Fr	180001039	E-POS Solution at Lucknow Airport (Software)	10-Feb-17	93,260	Non aero	-	23,711	-	✓
Building Freehold	50010463	INTEGRATED OFFICE COMPLEX	21-Feb-17	10,14,76,949	Common	8,56,68,979	19,59,867	-	✗
Plant & Equipment-Fr	90045677	RF cable & connectors-Lucknow	03-Mar-17	6,58,072	ANS	-	-	3,92,319	✗
Plant & Equipment-Fr	90035375	CAR WASHING MACHINE	22-Mar-17	1,31,675	Common	84,017	2,948	-	✓
Building Freehold	50010470	TOILETS IN SHA & VISTOR LOUNGE AT T-1	23-Mar-17	61,78,194	Non aero	-	0	-	✗
Plant & Equipment-Fr	90037746	BATTERY CHARGER FOR UAH PROJECT	27-Mar-17	1,94,704	ANS	-	-	1,17,484	✗
Building Freehold	50010471	CANOPY IN FRONT TI CIVIL WORKS	31-Mar-17	1,12,75,551	Common	91,81,495	4,50,497	-	✓
Plant & Equipment-Fr	90034605	REPL OLD DUCTABLE AC SYSTEM BY ENERGY EFF VRV	31-Mar-17	11,62,389	Common	7,14,611	52,709	-	✓
Plant & Equipment-Fr	90034612	CANOPY IN FRONT TI ELECTRICAL WORKS	31-Mar-17	30,45,021	Common	18,72,012	1,38,077	-	✓
Plant & Equipment-Fr	90035379	CCTV FOR BIOMETRIC AT 7 LOCATIONS	31-Mar-17	1,30,188	Common	55,353	1,859	32,848	✗
Furniture & Fixtures	110013069	INTGD OFF COMP - FURNITURE	31-Mar-17	1,14,30,001	Common	56,27,364	1,19,521	-	✗
Plant & Equipment-Fr	90037671	ONLINE UPS FOR CAT IIIB LIGHTING	02-Apr-17	49,07,656	Aero	32,63,830	-	-	✓
Plant & Equipment-Fr	90037675	PHOTOMETRIC FIELD TEST MACHINE	19-May-17	65,10,776	Aero	43,94,676	-	-	✓
Plant & Equipment-Fr	90037672	HYDRALIC LADDER TYPE CRAWLER LIFT	24-May-17	40,23,803	Common	28,67,423	1,87,371	-	✓
Plant & Equipment-Fr	90037824	SEARCH KIT MAGNIFIED & TM	27-May-17	8,39,250	Aero	5,67,897	-	-	✓
Plant & Equipment-Fr	90037700	SINGLE VIEW CARGO XRAY BAGGAGE	07-Jun-17	55,08,108	Cargo	-	-	-	✗
Plant & Equipment-Fr	90036043	IP BASED NAVIGATIONAL REMOTE STATUS SYSTEMS	14-Jun-17	8,27,560	ANS	-	-	5,19,050	✗
Plant & Equipment-Fr	90037823	A.C. AND AIR CURTAINS FOR FIDS ROOMS	30-Jun-17	11,62,158	Aero	7,94,721	-	-	✓
Plant & Equipment-Fr	90037701	REGISTERED BAGGAGE X-RAY BAGGAGE	03-Jul-17	55,84,163	Aero	-0	-	-	✓
Plant & Equipment-Fr	90038909	FIREMAN'S CHEMICAL PROTECTIVE SUIT (3 NOs.)	18-Aug-17	8,25,183	Aero	6,48,682	-	-	✓
Plant & Equipment-Fr	90036600	04 wheel cargo trolley	29-Aug-17	1,11,138	Cargo	-	-	-	✗
Building Freehold	50010733	ILLUMINATED FLAG ON 100 FT. MONUMENTAL POLE	01-Sep-17	9,84,293	Aero	8,80,309	-	-	✓
Plant & Equipment-Fr	90037747	VHF TRANSMITTER/RECIVER	30-Sep-17	1,34,23,687	ANS	-	-	88,56,323	✗
Plant & Equipment-Fr	90037744	FLIGHT INFORMATION DISPLAY SYSTEMS	06-Oct-17	1,50,62,177	Aero	1,06,09,289	-	-	✓
Plant & Equipment-Fr	90037745	FLIGHT INFORMATION DISPLAY SYSTEMS (DOMESTIC)	06-Oct-17	63,68,666	Aero	44,85,873	-	-	✓
Plant & Equipment-Fr	90037749	ETD	06-Oct-17	8,42,767	Aero	5,93,616	-	-	✓
Furniture & Fixtures	110014157	GODREJ OFFICE EX M/B CHAIR	24-Oct-17	2,06,632	ANS	-	-	81,520	✗
Office Appliances-Fr	150013015	HP Laser Jet printer model no:1005	06-Nov-17	13,358	Common	52	200	-	✓
Office Appliances-Fr	150013021	Dell Optiplex 3050 Desktop core i5	06-Nov-17	40,753	Common	158	609	-	✓
Office Appliances-Fr	150013024	Dell Desktop-7040	06-Nov-17	1,00,847	Common	391	1,507	-	✗
Office Appliances-Fr	150013029	HP PRINTER LASERJET M132FN	06-Nov-17	30,141	ANS	-	-	15,640	✗
Vehicles-Freehold	130003156	Tata LPT 407(UP 32 JN 5472)	14-Nov-17	9,74,663	Aero	6,13,181	-	-	✓
Vehicles-Freehold	130003250	FABRICATION & MOUNTING OF HALF LOADBODY(DALA)-LUCK	14-Nov-17	72,656	Aero	45,709	-	-	✓
Plant & Equipment-Fr	90036885	PORTABLE FIRE PUMP	22-Nov-17	3,79,625	Aero	3,05,084	-	-	✓
Office Appliances-Fr	150013011	HP Laserjet pro M202n Printer	07-Dec-17	8,771	ANS	-	-	4,700	✗
Office Appliances-Fr	150013016	Microsoft software MS office 2016	07-Dec-17	96,600	ANS	-	-	40,440	✗
Office Appliances-Fr	150013023	Panasonic MC-CG304 vaccum clean	07-Dec-17	29,355	ANS	-	-	12,289	✗
Office Appliances-Fr	150013014	samsung ML 1676P printer	15-Dec-17	5,847	ANS	-	-	2,473	✗
Office Appliances-Fr	150013028	HP PRINTER LASERJET M227SDN	18-Dec-17	41,441	Common	1,767	655	-	✗
Building Freehold	50010800	ASR/MSSR BUILDING	20-Dec-17	4,23,64,807	ANS *	-	-	2,65,51,708	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Plant & Equipment-Fr	90037768	SUB STATION FOR ASR-MSSR (ELECTRICAL WORK I/C	20-Dec-17	2,17,04,681	ANS *	-	-	1,48,49,570	✓
Plant & Equipment-Fr	90037772	AIR CONDITIONER, WATER PURIFIER & OTHER ELECTRICAL	20-Dec-17	49,03,930	Common	32,65,940	2,51,632	-	✓
Plant & Equipment-Fr	90037774	ASR/MSSR RADAR	20-Dec-17	13,93,20,781	ANS	-	-	9,53,18,316	✗
Vehicles-Freehold	130003155	SUPPLY OF AMBULANCE AT LUCKNOW (UP32BG7415)	21-Dec-17	11,65,450	Aero	7,47,973	-	-	✓
Plant & Equipment-Fr	90038947	S/O WATER MIST FIRE EXTINGUISHER BACK PACK TYPE	31-Dec-17	2,31,660	Aero	1,87,823	-	-	✓
Office Appliances-Fr	150012231	COMPUTER	08-Jan-18	4,01,695	Common	24,654	6,518	-	✗
Office Appliances-Fr	150013018	LQ-2090 Impact printer	11-Jan-18	41,139	ANS	-	-	22,835	✗
Office Appliances-Fr	150013025	Printer 6815L LINE PRINTER	11-Jan-18	4,00,424	ANS	-	-	2,22,263	✗
Office Appliances-Fr	150013017	HL-L2321D IND -Brother	15-Jan-18	70,508	ANS	-	-	31,024	✗
Office Appliances-Fr	150013022	HW-HPLaserJet pro printer	15-Jan-18	24,337	ANS	-	-	10,708	✗
Office Appliances-Fr	150013019	PRT LSE Scan -HP SJ Pro 2000S1	16-Jan-18	30,566	ANS	-	-	13,466	✗
Plant & Equipment-Fr	90038914	FIREMAN'S PROXIMITY SUIT (17 NOs.)	21-Jan-18	9,97,633	Aero	8,12,680	-	-	✓
Plant & Equipment-Fr	90036994	WINDOW TYPE A.C.(2/3 TR) A.C. IN AOCC	28-Jan-18	5,21,407	Aero	3,79,622	-	-	✓
Office Appliances-Fr	150012233	LASER PRINTER	29-Jan-18	18,559	ANS	-	-	8,308	✗
Office Appliances-Fr	150013012	Acer PC M2640G	02-Feb-18	3,25,424	ANS	-	-	1,84,555	✗
Office Appliances-Fr	150013013	Acer PC M200	02-Feb-18	45,636	ANS	-	-	20,530	✗
Furniture & Fixtures	110014273	FURNITURE FOR VIP LOUNGES ( TERMINAL-2)	10-Feb-18	6,29,144	Aero	3,86,438	-	-	✓
Plant & Equipment-Fr	90036988	150 LTR. STAINLESS STEEL BODY WATER COOLER	14-Feb-18	4,83,051	Common	3,26,891	25,398	-	✓
Plant & Equipment-Fr	90036989	2.0 TR WINDOW TYPE AC WITH VOLTAGE STABILIZER	14-Feb-18	32,738	Common	22,155	1,721	-	✓
Plant & Equipment-Fr	90037758	stainless steel dustbin	14-Mar-18	4,67,516	Common	3,56,388	24,877	-	✓
Building Freehold	50011146	SECUIRITY WATCH TOWER AT CCSI AIRPORT LKO	16-Mar-18	3,24,612	Aero	2,96,124	-	-	✓
Office Appliances-Fr	150012561	COLOR LASERJET PRO MFP PRINTER	25-Mar-18	39,746	ANS	-	-	18,991	✗
Boundary- Freehold	70001507	CHILLAWAN BOUNDRY WALL	28-Mar-18	3,20,95,031	Aero	2,37,67,709	-	-	✓
Furniture & Fixtures	110015043	FURNITURE FOR RADAR UNIT	28-Mar-18	8,42,332	ANS	-	-	4,03,858	✗
Furniture & Fixtures	110015044	FURNITURE FOR ASMGCS UNIT	28-Mar-18	7,53,464	ANS	-	-	3,61,250	✗
Plant & Equipment-Fr	90037625	WATER COOLER	31-Mar-18	91,100	Common	62,433	4,883	-	✓
Plant & Equipment-Fr	90037626	WATER PURIFIER	31-Mar-18	20,381	Common	13,968	1,092	-	✓
Office Appliances-Fr	150012563	HP BUSINESS SERIES LAPTOP	31-Mar-18	52,500	ANS	-	-	25,258	✗
Office Appliances-Fr	150012564	DOT MATRIX PRINTER	31-Mar-18	19,750	ANS	-	-	9,502	✗
Office Appliances-Fr	150012565	HP DESKTOP PC	31-Mar-18	47,900	Common	6,278	857	-	✗
Office Appliances-Fr	150012567	HP LASER MULTI FUCTION PRINTER	31-Mar-18	15,000	Common	1,966	268	-	✓
Office Appliances-Fr	150012568	LASER PRINTER	31-Mar-18	11,500	ANS	-	-	5,533	✗
Office Appliances-Fr	150013008	HP desktop PC	31-Mar-18	77,400	Common	10,145	1,385	-	✗
Office Appliances-Fr	150013009	HP laptop	31-Mar-18	51,900	ANS	-	-	24,969	✗
Office Appliances-Fr	150013010	Laser Jet printer	31-Mar-18	11,500	ANS	-	-	5,533	✗
Office Appliances-Fr	150013020	HP Laser printer	31-Mar-18	8,983	ANS	-	-	4,322	✗
Office Appliances-Fr	150013026	Aadhar Enabled Biometric system	31-Mar-18	65,807	ANS	-	-	31,660	✗
Office Appliances-Fr	150013027	ACER VERITON M200 DESKTOP	31-Mar-18	2,38,475	Common	31,257	4,268	-	✓
Building Freehold	50010917	PERIMETER ROAD TOWARDS SOUTH SIDE OF ISOLATION BAY	04-Apr-18	1,00,93,682	Aero	74,88,682	-	-	✓
Plant & Equipment-Fr	90039516	BREATHING AIR COMPRESSOR	27-Apr-18	10,11,636	Common	7,78,692	54,836	-	✓

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Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Office Appliances-Fr	150014729	HP LASERJET PRO MFP	03-May-18	21,023	ANS	-	-	12,960	✗
Plant & Equipment-Fr	90045739	SITC OF ROUTER, SWITCHES & ACESSORIES AT Lucknow	04-May-18	24,88,123	ANS	-	-	18,03,514	✗
Furniture & Fixtures	110015140	FURNITURE FOR MEETING HALL, CIP LOUNGE & CHECK IN	09-May-18	12,07,636	Common	7,49,961	22,573	-	✓
Plant & Equipment-Fr	90042367	CUTE , CUSS AND SCANNER	11-May-18	1,65,19,021	Aero	96,92,668	-	-	✓
Plant & Equipment-Fr	90039484	LPG OPERATED BIRD SCARING DEVICES	16-May-18	1,80,000	Aero	1,50,411	-	-	✓
Building Freehold	50011136	CANOPY FOR BAGGAGE MAKEUP & BREAKUP AREA OF T-2	31-May-18	1,05,05,324	Aero	96,56,264	-	-	✓
Plant & Equipment-Fr	90042366	EXPLOSIVE TRACE DETECTOR	27-Jun-18	19,14,740	Aero	0	-	-	✗
Plant & Equipment-Fr	90039493	DESERT COOLER FOR CISF	28-Jun-18	4,65,215	Aero	3,55,985	-	-	✓
Plant & Equipment-Fr	90039494	WATER FILTER	28-Jun-18	89,300	Common	63,208	4,966	-	✓
Plant & Equipment-Fr	90039497	SCCTV & ACCESS CONTROL SYSTEMS AT VARIOUS ANS	06-Jul-18	30,20,936	ANS	-	-	22,47,080	✗
Plant & Equipment-Fr	90042665	DVR SYSTEMS	19-Jul-18	24,75,695	ANS	-	-	18,51,209	✗
Furniture & Fixtures	110016462	THREE SEATER CHAIRS	03-Aug-18	21,30,386	Common	13,37,390	87,813	-	✓
Furniture & Fixtures	110015132	DECORATIVE FURNITURE FOR TERMINAL T-2	18-Aug-18	3,60,606	Common	2,28,336	15,086	-	✓
Plant & Equipment-Fr	90039482	PASSENGER BAGGAGE TROLLY	21-Aug-18	22,74,083	Aero	6,06,422	-	-	✓
Plant & Equipment-Fr	90042174	Passanger Boarding Bridges	23-Aug-18	7,69,39,398	Aero	6,56,83,058	-	-	✓
Vehicles-Freehold	130003337	BATTERY OPERATED GOLF CART	28-Aug-18	5,82,143	Aero	4,23,449	-	-	✓
Plant & Equipment-Fr	90042021	AIR COOLED & INVERTER BASED VARIABLE REFERIGANT	11-Sep-18	33,85,540	ANS	-	-	25,86,645	✗
Computer Software-Fr	180001038	Flt. Data Proces. S/Ware Upgr. in Tower Automation	28-Sep-18	1,68,30,818	ANS	-	-	97,66,486	✗
Building Freehold	50011099	COOLING OFF PIT AT CCSI AIRPORT LUCKNOW	03-Oct-18	13,65,448	Aero	12,70,677	-	-	✓
Plant & Equipment-Fr	90042170	GAS BASED FIRE FIGHTING SYSTEM FOR ELECTRICAL/CNS	03-Oct-18	41,75,600	ANS	-	-	32,17,958	✗
Plant & Equipment-Fr	90042242	THREAT CONTAINMENT VESSLE	17-Oct-18	8,69,30,346	Aero	7,50,85,590	-	-	✓
Plant & Equipment-Fr	90042081	HEAVEY DUTY AIR CIRCULATOR FAN	26-Oct-18	3,01,365	Common	2,22,475	17,575	-	✓
Plant & Equipment-Fr	90042071	POWER DRIVEN SAW/CUTTER	05-Nov-18	3,81,228	Common	3,05,811	22,319	-	✓
Plant & Equipment-Fr	90042072	HAND HELD GRASS CUTTING MACHINE	05-Nov-18	1,18,770	Common	95,274	6,953	-	✓
Furniture & Fixtures	110016435	FURNITURE FOR ATC	13-Nov-18	2,77,460	ANS	-	-	1,67,996	✗
Plant & Equipment-Fr	90045227	COUNTER INFORMATION DISPLAY SYSTEMS	27-Nov-18	4,31,722	Aero	3,76,130	-	-	✓
Plant & Equipment-Fr	90040664	PROCUREMENT OF MIKE	03-Dec-18	37,200	ANS	-	-	29,352	✗
Furniture & Fixtures	110016463	THREE SEATER CHAIRS	03-Dec-18	17,75,321	Common	11,92,905	82,078	-	✓
Office Appliances-Fr	150014484	HP LASER PRINTER M128FN	03-Dec-18	33,136	ANS	-	-	20,426	✗
Office Appliances-Fr	150014494	DESKTOP(I5-7500,Q270.WIN PRO,8GB,1TB,21.5)	13-Dec-18	3,38,136	Common	1,20,709	7,823	-	✓
Plant & Equipment-Fr	90041995	PROCUREMENT OF PET BOTTLE SHREDDER MACHINE	18-Dec-18	4,09,386	Aero	3,58,240	-	-	✓
Plant & Equipment-Fr	90045563	Qty.14 - SELF CONTAINED BA SETS FS- LUCKNOW	20-Dec-18	12,97,941	ANS	-	-	10,30,779	✗
Office Appliances-Fr	150014493	BROTHER MFC PRINT SCAN COPY WITH DUPLEX	26-Dec-18	81,271	Common	29,941	1,902	-	✓
Office Appliances-Fr	150014703	SONIWALL TZ300 FIREWALL	31-Dec-18	1,50,398	ANS	-	-	95,018	✗
Office Appliances-Fr	150014705	LAPTOP HP 348	02-Jan-19	1,12,693	ANS	-	-	71,321	✗
Building Freehold	50011096	FRANGIBLE HUT AT LOCALIZER AND GLIDE PATH	07-Jan-19	14,64,957	ANS	-	-	11,17,983	✗
Plant & Equipment-Fr	90042055	ZONE GUN	09-Jan-19	2,43,455	Aero	2,14,018	-	-	✓
Office Appliances-Fr	150014707	BROTHER DCP	10-Jan-19	27,627	ANS	-	-	17,606	✗
Office Appliances-Fr	150014708	HP SCANNER	10-Jan-19	20,950	ANS	-	-	13,351	✗
Office Appliances-Fr	150014706	DESKTOP COMPUTER	15-Jan-19	84,407	ANS	-	-	54,020	✗

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Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Office Appliances-Fr	150014704	GODREJ MINIFRESH 4400BT	29-Jan-19	22,265	ANS	-	-	14,420	✗
Furniture & Fixtures	110016437	FURNITURE FOR ANTI HI-JACKIG ROOM IN ATC	05-Feb-19	6,43,363	ANS	-	-	4,19,155	✗
Plant & Equipment-Fr	90041996	PORTABLE PA SYSTEMS	06-Feb-19	91,590	ANS	-	-	74,062	✗
Office Appliances-Fr	150014492	HP CLR PRO M154nw PRINTER	14-Feb-19	38,925	ANS	-	-	25,552	✗
Vehicles-Freehold	130003563	BDOS CUM DOG SQUAD VEHICLES	18-Feb-19	15,13,370	Aero	11,91,001	-	-	✓
Plant & Equipment-Fr	90041998	03 KVA ONLNE UPS SYSTEMS	20-Feb-19	1,02,600	ANS	-	-	83,398	✗
Plant & Equipment-Fr	90045247	SURVEY EQUIPMENT	20-Feb-19	14,71,809	ANS	-	-	11,96,359	✗
Plant & Equipment-Fr	90045248	TOTAL STATION	20-Feb-19	6,42,614	ANS	-	-	5,22,349	✗
Plant & Equipment-Fr	90042173	Standby power supply for asmgcs units	26-Feb-19	1,54,19,800	Aero	1,28,25,894	-	-	✓
Plant & Equipment-Fr	90042070	HAND HELD METAL DETECTOR	27-Feb-19	2,31,882	Aero	2,05,920	-	-	✓
Plant & Equipment-Fr	90042373	CAT-III B LIGHTING AT LUCKNOW AIRPORT	28-Feb-19	13,19,97,478	Aero	10,98,65,298	-	-	✓
Office Appliances-Fr	150014491	HP LAPTOP	05-Mar-19	59,250	ANS	-	-	39,511	✗
Boundary- Freehold	70001569	RCC RETAINING WALL & B/WALL TWDS RUNWAY 27 END	07-Mar-19	99,99,962	Aero	83,42,434	-	-	✓
Vehicles-Freehold	130003584	RUBEER REMOVAL MACHINE	12-Mar-19	4,95,70,053	Aero	0	-	-	✗
Vehicles-Freehold	130003568	ACFT(RIV) NAFFCO	13-Mar-19	5,27,34,141	Aero	4,19,16,419	-	-	✓
Office Appliances-Fr	150014709	HP CLJ PRO M154NW PRINTER	14-Mar-19	42,034	ANS	-	-	28,238	✗
Plant & Equipment-Fr	90042240	INVERTER TEC. BASED SPLIT AIR CONDITIONERS AND	15-Mar-19	13,92,071	Common	10,77,053	85,589	-	✓
Vehicles-Freehold	130003579	MOBILE COMMAND POST	26-Mar-19	28,39,598	Aero	22,69,733	-	-	✓
Plant & Equipment-Le	100000131	RB NUCTECH	01-Apr-19	31,43,054	Aero	28,10,091	-	-	✓
Plant & Equipment-Le	100000132	RB NUCTECH	01-Apr-19	31,43,054	Aero	28,10,091	-	-	✓
Plant & Equipment-Le	100000133	RB NUCTECH	01-Apr-19	31,43,054	Aero	28,10,091	-	-	✓
Plant & Equipment-Le	100000160	RB NUCTECH	01-Apr-19	31,42,352	Aero	28,09,464	-	-	✓
Plant & Equipment-Le	100000271	HB NUCTECH	01-Apr-19	20,26,024	Aero	18,11,395	-	-	✓
Plant & Equipment-Le	100000272	HB NUCTECH	01-Apr-19	20,26,024	Aero	18,11,395	-	-	✓
Plant & Equipment-Le	100000273	HB NUCTECH	01-Apr-19	20,26,024	Aero	18,11,395	-	-	✓
Plant & Equipment-Le	100000287	HB NUCTECH	01-Apr-19	20,25,576	Aero	18,10,994	-	-	✓
Boundary- Freehold	70001573	OPERATION B/WALL IN FRONT OF RWY 09 TOWARDS KANPUR	04-Apr-19	85,09,201	Aero	71,64,029	-	-	✓
Building Freehold	50011164	WIDENING OF PERIMETER ROAD AT CCSI AIRPORT LKO	12-Apr-19	4,88,88,954	Aero	4,12,67,232	-	-	✓
Office Appliances-Fr	150014829	Signature Pad SIG 10	17-May-19	25,500	Common	12,576	671	-	✓
Plant & Equipment-Fr	90045223	AEAC SYSTEMS (E-GATES AT ARRIVAL & DEPARTURE)	30-May-19	80,51,139	Aero	72,84,757	-	-	✓
Furniture & Fixtures	110016521	Furniture for CNS Training Center at CCSI Airport,	11-Jun-19	3,90,900	ANS	-	-	2,81,662	✗
Office Appliances-Fr	150014831	EPABX Systems at CCSI Airport Lucknow	19-Jun-19	19,01,220	ANS	-	-	13,78,254	✗
Plant & Equipment-Fr	90042695	Handheld Machine with Bar Code Scanner	29-Jun-19	1,01,000	Aero	91,938	-	-	✓
Plant & Equipment-Fr	90043397	AIR CONDITIONERS FOR ILBS SYSTEMS	30-Jun-19	6,48,865	Aero	5,61,713	-	-	✓
Plant & Equipment-Fr	90042694	IP-AMSS Servers-Storage-Network Devices at CCSI	10-Jul-19	57,79,442	ANS	-	-	49,41,660	✗
Office Appliances-Fr	150014830	HP Laserjet Printer P 1108	11-Jul-19	8,305	Common	4,496	228	-	✓
Vehicles-Freehold	130003756	MECHANIZED GRASS CUT CUM COLLECT MACHINE & TRACTOR	12-Jul-19	75,86,286	Aero	63,43,697	-	-	✓
Plant & Equipment-Fr	90045224	DYANAMIC SIGNAGE FOR IMMIGRATION COUNTERS	23-Jul-19	41,72,247	Aero	38,16,133	-	-	✓
Plant & Equipment-Fr	90045222	IN-LINE BAGGAGE SCREENING & HANDLING SYSTEMS	25-Jul-19	12,84,38,110	Aero	11,75,22,297	-	-	✓
Furniture & Fixtures	110017252	Stainless Steel Chair in city side area	31-Jul-19	9,73,397	Common	7,68,702	27,083	-	✓

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Office Appliances-Fr	150014933	HP COLOR LASER JET PRINTER	30-Aug-19	18,755	ANS	-	-	14,336	✗
Office Appliances-Fr	150014935	DESKTOP COMPUTER	06-Sep-19	99,692	ANS	-	-	76,585	✗
Office Appliances-Fr	150014934	LEXMARK PRINTER B/W	17-Sep-19	21,356	ANS	-	-	16,535	✗
Office Appliances-Fr	150014936	UPS	23-Sep-19	20,908	ANS	-	-	18,709	✗
Office Appliances-Fr	150014937	EXTERNAL HARD DRIVE 2TB	23-Sep-19	20,310	ANS	-	-	15,792	✗
Office Appliances-Fr	150015120	HP SCANJET PRO 2000 S1 SCANNER	27-Sep-19	17,856	ANS	-	-	13,923	✗
Plant & Equipment-Fr	90043391	BREATH ALCOHAL ANALYZER WITH PRINTER	01-Oct-19	2,76,000	ANS	-	-	2,42,895	✗
Office Appliances-Fr	150015121	DESKTOP ACER M-2000 QI70Q7	03-Oct-19	1,40,138	Common	86,191	4,082	-	✓
Office Appliances-Fr	150015122	LAPTOP ACER	10-Oct-19	1,55,176	ANS	-	-	1,22,100	✗
Building Freehold	50011312	TENSILE FABRIC CANOPY IN FRONT T2	12-Oct-19	2,39,96,875	Common	2,14,13,562	15,51,694	-	✓
Office Appliances-Fr	150015124	CANNON COLOR MULTIFUNCTION MF633DW	16-Oct-19	33,398	ANS	-	-	26,389	✗
Plant & Equipment-Fr	90043389	NIKON BINOCULAR ACULON A211	11-Nov-19	6,763	Aero	6,322	-	-	✓
Plant & Equipment-Fr	90045460	TOWER ATS AUTOMATION SYSTEM (ATM & VRRS)-INDRA S	15-Nov-19	2,87,69,457	ANS	-	-	2,57,08,859	✗
Plant & Equipment-Fr	90045225	CCTV System at Isolation Bay	11-Dec-19	7,11,504	ANS	-	-	6,41,387	✓
Plant & Equipment-Fr	90044953	Qty. no. 01- Victim Location Camera for LUCKNOW	13-Dec-19	5,36,031	Aero	5,04,241	-	-	✓
Plant & Equipment-Fr	90045115	QTY.01-NOS. HUMAN LIFE DETECTORS AT LUCKNOW	13-Dec-19	35,50,843	Aero	33,40,257	-	-	✓
Plant & Equipment-Fr	90044519	SCCTV SYSTEM	20-Dec-19	33,64,693	Common	29,31,729	2,28,168	-	✓
Office Appliances-Fr	150015562	VIDEO CONFRENCING EQUIPMENT	23-Dec-19	26,800	ANS	-	-	22,174	✗
Office Appliances-Fr	150015566	PLANTRONICS HEAD SETS MODEL NO. PLTH20	23-Dec-19	80,500	ANS	-	-	66,605	✗
Office Appliances-Fr	150015574	HP COLOR LASERJET PRO M154NW	03-Jan-20	20,962	ANS	-	-	17,470	✗
Office Appliances-Fr	150015575	HP SCANJET PRO 2000S1	03-Jan-20	18,219	ANS	-	-	15,185	✗
Plant & Equipment-Fr	90044533	UT522 DIGITAL EARTH RESISTANCE METER	09-Jan-20	14,788	ANS	-	-	13,460	✗
Office Appliances-Fr	150015559	ACER VERSION Z4660G	09-Jan-20	2,33,244	ANS	-	-	1,95,158	✗
Office Appliances-Fr	150015571	WATER DISPENSER	09-Jan-20	5,762	ANS	-	-	4,821	✗
Office Appliances-Fr	150015567	MICROWAVE OVEN	13-Jan-20	11,441	ANS	-	-	9,598	✗
Office Appliances-Fr	150015565	LEXMARK PRINTER B2236DW	21-Jan-20	20,339	ANS	-	-	17,152	✗
Office Appliances-Fr	150015563	LG FRDIGE	22-Jan-20	12,712	ANS	-	-	10,727	✗
Office Appliances-Fr	150015564	LEXMARK MB2236ADW MONO MPF	30-Jan-20	53,390	ANS	-	-	45,286	✗
Office Appliances-Fr	150015675	LEXMARK MB2236ADW MONO MFP	30-Jan-20	35,593	ANS	-	-	30,191	✗
Office Appliances-Fr	150015557	HP ALL IN ONE CORE I5 DESKTOP	17-Feb-20	84,739	ANS	-	-	72,713	✗
Office Appliances-Fr	150015568	MICROWAVE OVEN	28-Feb-20	8,050	ANS	-	-	6,956	✗
Office Appliances-Fr	150015558	LEXMARK MB2236ADW PRINTER	14-Mar-20	13,726	Common	10,404	445	-	✓
Office Appliances-Fr	150015560	DELL VOSTRO 3580 I5 8TH ITB W10 PRO	18-Mar-20	73,525	ANS	-	-	64,299	✗
Plant & Equipment-Fr	90045258	TOUCH SCREEN KIOSKS FOR FIRST BAG - LAST BAG	19-Mar-20	5,69,897	Aero	5,46,168	-	-	✓
Office Appliances-Fr	150015561	HP LASERJET MFP M436DN	30-Mar-20	1,20,343	ANS	-	-	1,06,033	✗
Plant & Equipment-Fr	90046023	SIGHTING DEVICE FOR ADJUSTMENT OF TOE IN ANGLE OF	10-Apr-20	2,20,830	Aero	2,12,561	-	-	✓
Plant & Equipment-Fr	90046019	CAMERA ALONGWITH ALL OTHER ACESSORIES FOR PASSENGE	21-May-20	94,114	Aero	91,295	-	-	✓
Plant & Equipment-Fr	90046020	CAMERA ALONGWITH ALL OTHER ACESSORIES FOR DOCUMENT	21-May-20	62,123	Aero	60,262	-	-	✓
Plant & Equipment-Fr	90047281	MPLS LINK HARDWARE	04-Jun-20	1,09,480	Common	1,02,519	3,889	-	✓
Plant & Equipment-Fr	90046021	CCTV SYSTEM FOR BREATHING ANALYSER AT FOUR LOCATIO	22-Jun-20	96,504	Common	87,114	6,950	-	✗

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 1 - Assets transferred by AAI to the Airport Operator

Asset Class Name	Asset	Asset description	Capitalized on	Acquisition cost	Revised Classification	Aeronautical assets	Non-aeronautical assets	ANS assets	Asset Transferred by AAI to the Airport Operator?
Office Appliances-Fr	150016984	DELL DESKTOP WITH UPS & MS OFFICE	22-Jun-20	1,92,505	Common	1,63,001	6,643	-	✓
Plant & Equipment-Fr	90046015	2.0TR CAPACITY, INVERTER TECHNOLOGY SPLIT A.C.	28-Jul-20	7,65,316	Common	6,89,298	55,738	-	✓
Plant & Equipment-Fr	90046016	RO BASED WATER PURIFIER 50 LTRS	28-Jul-20	1,00,678	Common	90,678	7,332	-	✓
Plant & Equipment-Fr	90046017	STAINLESS STEEL BODY COOLERS OF 40 LTR PHR COOLING	28-Jul-20	1,31,404	Common	1,18,352	9,570	-	✓
Plant & Equipment-Fr	90047313	ADDITIONAL COOLING TOWER FOR AC SYSTEMS IN T-2	31-Jul-20	21,32,708	Common	19,22,490	1,55,470	-	✓
Plant & Equipment-Fr	90046024	ACER ALL IN ONE CORE I5 COMPUTER FOR IN LINE BAGG-	18-Aug-20	44,915	Aero	44,299	-	-	✓
Plant & Equipment-Fr	90046025	HAND HELD METAL DETECTOR	01-Sep-20	3,07,500	Aero	3,04,074	-	-	✓
Plant & Equipment-Fr	90046324	BIOMETRIC ACCESS CONTROL SYSTEMS	09-Oct-20	2,14,61,282	Common	1,97,26,593	15,98,439	-	✓
Plant & Equipment-Fr	90047354	PA SYSTEMS AT CCSI AIRPORT LUCKNOW	20-Oct-20	27,65,200	Aero	27,56,109	-	-	✓
<b>Total</b>						<b>1,94,11,92,581</b>	<b>3,62,98,014</b>	<b>49,17,62,763</b>	
Less: Assets retained by AAI						10,54,36,748	25,94,869	44,50,20,900	
<b>Value of assets transferred by AAI to the Airport Operator</b>						<b>1,83,57,55,833</b>	<b>3,37,03,144</b>	<b>4,67,41,863</b>	
Buildings for navigational aids/ radar installations (reclassified from ANS to Aeronautical)						4,30,87,621	-	-4,30,87,621	
<b>Net value of assets transferred by AAI to the Airport Operator</b>						<b>1,87,88,43,454</b>	<b>3,37,03,144</b>	<b>36,54,242</b>	
<b>Net value in Crores</b>						<b>187.88</b>	<b>3.37</b>	<b>0.37</b>	

Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 2 - Assets added by Lucknow International Airport Limited

Asset No	Asset Class Desc	Cap. Date	Asset description	Acquisition cost	Revised Classification	Aeronautical assets
11500600244	BUILDING	02-Feb-21	EARTHWORK & CIVIL WORK AT LUCKNOW AIRPORT	2,74,010	Common	2,53,459
11500600245	BUILDING	02-Mar-21	HORTICLUTURE WORK AT LUCKNOW AIRPORT	18,00,938	Aero	16,65,867
11500700075	COMPUTER HARDWARE	24-Nov-20	INSTALL SERVER - AIRTEL 50 MPLS LINK, AZURE DC	3,35,897	Common	3,19,102
11500700076	COMPUTER HARDWARE	30-Mar-21	DESKTOP,MM:OPTIPLEX 3060 SFF,DELL	38,850	Common	36,908
11500700077	COMPUTER HARDWARE	30-Mar-21	DESKTOP,HSN:84715000	3,10,800	Common	2,95,260
11500700078	COMPUTER HARDWARE	27-Nov-20	45 MBPS FIBER CONNECTIVITY (AIRTEL)	2,20,869	Common	2,09,826
11500700079	COMPUTER HARDWARE	30-Mar-21	IT NETWORKING WITH NETWORK RACK 42U	26,98,546	Common	25,63,619
11500700080	COMPUTER HARDWARE	30-Mar-21	LAPTOP,14 IN,LATITUDE 3400,DELL	15,33,952	Common	14,57,254
11500700081	COMPUTER HARDWARE	30-Mar-21	LAPTOP,14 IN,LATITUDE 7400,DELL	1,59,752	Common	1,51,764
11500700082	COMPUTER HARDWARE	30-Mar-21	OPTIPLEX 3020 MINITOWER CTO,MM:3020,DELL	4,62,000	Common	4,38,900
11500700084	COMPUTER HARDWARE	31-Mar-21	COMPUTER,DESKTOP,8GB RAM,I5 PROCESSOR	77,700	Common	73,815
11500700085	COMPUTER HARDWARE	31-Mar-21	MPOS DEVICE,PN:MT8STP2RE,CSI	2,35,000	Common	2,23,250
11500700087	COMPUTER HARDWARE	31-Mar-21	TABLET PC	77,850	Common	73,958
11500700088	COMPUTER HARDWARE	05-Mar-21	DESKTOP,MM:OPTIPLEX 5050 SFF CTO,DELL	2,08,652	Common	1,98,219
11500700090	COMPUTER HARDWARE	05-Mar-21	MONITOR,HSN:84713010	26,644	Common	25,312
11500700091	COMPUTER HARDWARE	05-Mar-21	MONITOR 21.5" DELL 01MVD1,MM:01MVD1,DELL	58,800	Common	55,860
11500700092	COMPUTER HARDWARE	19-Feb-21	IT NETWORKING FOR PASSIVE CABLING SOLUTION	1,82,452	Common	1,73,329
11500800003	COMPUTER SOFTWARE	06-Nov-20	SOFTWARE -E3 LICENSE	3,65,772	Common	3,47,483
11500800004	COMPUTER SOFTWARE	06-Nov-20	SOFTWARE -ATP1 LICENSE	18,666	Common	17,732
11500800005	COMPUTER SOFTWARE	06-Nov-20	SOFTWARE -ATP2 LICENSE	11,349	Common	10,781
11500800006	COMPUTER SOFTWARE	06-Nov-20	SOFTWARE -EMSE3 LICENSE	20,607	Common	19,576
11500800007	COMPUTER SOFTWARE	06-Nov-20	SOFTWARE -MDATP LICENSE	68,130	Common	64,723
11500800008	COMPUTER SOFTWARE	21-Dec-20	CONFIGURATION SERVICES AND SUPPORT	21,665	Common	20,582
11500800011	COMPUTER SOFTWARE	05-Feb-21	SOFTWARE -Microsoft Licenses	17,05,610	Common	16,20,329
11500800015	COMPUTER SOFTWARE	24-Mar-21	SOFTWARE - VM Ware Licenses	6,20,000	Common	5,89,000
11500800019	COMPUTER SOFTWARE	30-Mar-21	SOFTWARE	20,56,668	Common	19,53,835
11500800020	COMPUTER SOFTWARE	30-Mar-21	FIREWALL,FORTIGATE,MM:FG-61E,FORTINET	63,370	Common	60,202
11500800022	COMPUTER SOFTWARE	26-Nov-20	IT SOFTWARE LICENSE	14,52,884	Common	13,80,240
11500800028	COMPUTER SOFTWARE	21-Dec-20	SERVICES - FORTIGATE Security In a box	1,68,054	Common	1,59,651
11500800029	COMPUTER SOFTWARE	12-Feb-21	LICENSE FEES - CARGO HANDLING MANAGEMENT IT SYSTEM	2,51,200	Aero	2,38,640
11501000073	OFFICE EQUIPMENTS	30-Mar-21	IP PHONE 8851,PN:CP-8851-K9=CISCO	14,510	Common	13,785
11501000074	OFFICE EQUIPMENTS	30-Mar-21	VOIP PHONE,PN:CP-7861-K9=CISCO	9,319	Common	8,853
11501000075	OFFICE EQUIPMENTS	30-Mar-21	TELEPHONE - CISCO	1,47,419	Common	1,40,048
11501000080	OFFICE EQUIPMENTS	30-Mar-21	DISPLAY,LCD,18.5 IN	34,125	Common	32,419
11501000082	OFFICE EQUIPMENTS	30-Mar-21	SCANNER,COLOR,MM:F17480,FUJITSU	1,71,000	Common	1,62,450
11501000083	OFFICE EQUIPMENTS	30-Mar-21	BARCODE SCANNER,MM:LI2208,MOTOROLA	12,000	Common	11,400
11501000084	OFFICE EQUIPMENTS	31-Mar-21	LED TV, HD SZ: 49IN	11,75,310	Common	11,16,545
11501000085	OFFICE EQUIPMENTS	31-Mar-21	VIDEO CONTROLLER,MBI405.24,MOTEC	41,40,000	Common	39,33,000
11501000086	OFFICE EQUIPMENTS	30-Mar-21	BARCODE PRINTER	73,034	Common	69,382
11501000087	OFFICE EQUIPMENTS	30-Mar-21	HAND PALLET TRUCK (CAPACITY-2500 KG)	1,95,000	Common	1,85,250
11501000088	OFFICE EQUIPMENTS	30-Mar-21	WEIGHING SCALE,ELECTRONIC,MFR:ALEXANDRA	2,34,000	Common	2,22,300
11501000090	OFFICE EQUIPMENTS	31-Mar-21	AUTOMATIC CONTROL UNIT	1,30,900	Common	1,24,355
11501000091	OFFICE EQUIPMENTS	31-Mar-21	VEHICLE SPEED SENSOR-VDO,PN:270754209904	90,300	Common	85,785
11501000093	OFFICE EQUIPMENTS	31-Mar-21	EWX,PEDESTAL TYPE,580X440MM	1,57,900	Common	1,50,005
11501300128	FURNITURES & FIXTURE	31-Mar-21	CHAIR-CONFERENCE/MEETING	5,21,270	Common	4,95,206
11501300129	FURNITURES & FIXTURE	15-Mar-21	QUE MANAGEMENT SYSTEM	7,66,700	Common	7,09,198



Exhibit 3 (Refer Table 14 and Table 16 of the Asset Allocation Study Report)

Part 2 - Assets added by Lucknow International Airport Limited

Asset No	Asset Class Desc	Cap. Date	Asset description	Acquisition cost	Revised Classification	Aeronautical assets
11501300130	FURNITURES & FIXTURE	11-Jan-21	ASSY,CUBICAL,PN:60715-12,MFR:ATLAS	4,85,804	Common	4,61,514
11501300132	FURNITURES & FIXTURE	05-Mar-21	STORAGE RACK,HSN:83024200	5,50,352	Common	5,22,834
11501300133	FURNITURES & FIXTURE	05-Mar-21	CENTER TABLE STANDARD	3,01,592	Common	2,86,512
11501300134	FURNITURES & FIXTURE	05-Mar-21	SOFA,HSN:94039000	12,090	Common	11,486
11501300135	FURNITURES & FIXTURE	05-Mar-21	2-SEATER SOFA LEATHER	1,32,525	Common	1,25,899
11501300136	FURNITURES & FIXTURE	05-Mar-21	PANTRY TABLE	22,508	Common	21,383
11501300137	FURNITURES & FIXTURE	05-Mar-21	COMPUTER TABLE	26,040	Common	24,738
11501300139	FURNITURES & FIXTURE	30-Mar-21	BLINDS VERTICAL	50,900	Common	48,355
11501300141	FURNITURES & FIXTURE	30-Mar-21	WORKSTATION	74,920	Common	71,174
11501300142	FURNITURES & FIXTURE	31-Mar-21	SECURITY CABIN,HSN:94060099	1,05,000	Common	99,750
11501300145	FURNITURES & FIXTURE	01-Mar-21	INTERIOR REFURBISHING WORK	16,86,263	Common	16,01,950
11501700000	INTANGIBLE ASSETS	02-Nov-20	AIRPORT CONCESSION RIGHTS	41,18,31,927	NA	-
<b>Total</b>						<b>2,54,34,050</b>
<b>Amount in crores</b>						<b>2.54</b>
<b>Value of assets transferred from AAI (refer Exhibit 3 - Part 1)</b>						<b>187.88</b>
<b>Impact of differential Employee Head Count ratio</b>						<b>-</b>
<b>Depreciation impact</b>						<b>-7.16</b>
Amount as per Table 16						<b>183.26</b>

ALLOCATION STUDY OF  
COMMERCIAL AREA IN  
CHAUDHARY CHARAN SINGH  
INTERNATIONAL AIRPORT,  
LUCKNOW  
FOR FINANCIAL REPORTING  
PURPOSE

OPERATED BY

Adani Lucknow International Airport Ltd

Mumbai, India

March 2021



*Kanti Karamsey & Co.*  
GOVT. REGISTERED VALUERS

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Date: 22<sup>nd</sup> March 2021

## ENGINEERS SUMMARY REPORT

### 1. OVERVIEW

According to a provision in Schedule II of Company Act 2013 "CHAUDHARY CHARAN INTERNATIONAL AIRPORT, LUCKNOW "comes under Class I company. Class I of the Schedule II basically includes the companies which may eventually apply Ind-AS. These companies were permitted to adopt a useful life or residual value, other than those prescribed under the schedule, for their assets along with the justification for the same.

Kanti Karamsey & Co. Advisors LLP referred as "Technical Asset Valuer" has been appointed by "Adani Airports Limited" as a consultant to provide allocation study report of commercial areas in Lucknow International airport.

### 2. OBJECTIVE

The objective of this summary report is to verify and certify the areas occupied/to be occupied for commercial use within terminal-1 and terminal-2 buildings of Lucknow international airport.

### 3. METHODOLOGY

The process followed for current possession status of the area is as below:

- *Physical inspection and measurements of area occupied by tenants.*
- *Detailed discussions with the Projects, Finance & Engineering and Maintenance team.*
- *Verification of space occupied by outlets.*
- *Our understanding and experience as qualified engineers.*

### 4. DATE OF PHYSICAL INSPECTION:

Physical verification and measurement of area of concessionaire space was carried out in the presence of Mr Ashish Pandey (Manager Retail, Adani Airport Ltd, Lucknow) from 6<sup>th</sup> March to 8<sup>th</sup> March 2021.

### 5. LIST OF DOCUMENTS RECEIVED

- i) Layout plan of Lucknow airport
- ii) Layout plan of concessionaire area in first and second floor of 2 terminal buildings.
- iii) Floor-wise area of both the terminal building.
- iv) Business Category wise list of names of Concessionaire's along with area occupied by each of the concessionaire and their location in the Airport premises

## WORKING

Based on our physical verification and discussions with the commercial team of Adani, we identified commercial area within the airport premises.

Summarised below are the list of areas classified under commercial area and sub categorized with location in the airport premises with measurements:

A) Commercial area within terminal-1 building:

Commercial Area within terminal-1 building	
Category	Area in Sqmt
Food and Beverages	9.75
Space rentals	13.4
Services	48.53
Retail	46
<b>Total commercial area</b>	<b>117.68</b>
<b>TOTAL BUILT UP AREA (LGF+GF+FF)</b>	<b>8,965</b>
<b>% of Commercial area over total built up area</b>	<b>1%</b>

B) Commercial area within terminal-2 building:

Commercial Area within terminal-2 building	
Category	Area in Sqmt
Food and Beverages	604.82
Space rentals	166.05
Services	184.45
Retail	292.67
Proposed Vacant area	166.3
<b>Total commercial area</b>	<b>1,414.29</b>
<b>TOTAL BUILT UP AREA (LGF+GF+FF)</b>	<b>20,850</b>
<b>% of Commercial area over total built up area</b>	<b>7%</b>

A) Food and Beverages-Terminal-1

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
A1	SD Enterprises (Snack Bar)	4	F&B	GF SHA
A2	Chai Coffee drink Shop	4.4	F&B	Departure
A3	Vendiman	1.4	F&B	Departure
<b>TOTAL AREA</b>		<b>9.75</b>		

B) Retail-Terminal-1

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
B1	Flemingo Duty Free	18	Retail	GF SHA
B2	Custom Duty	10	Retail	Arrival
B3	Flemingo Duty Free	18	Retail	Arrival
<b>TOTAL AREA</b>		<b>46</b>		

C) Services: Terminal-1

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
C1	Speed wings baggage wrapping	3	Services	GF Check-in
C2	Ebix Forex	4	Services	GF Check-in
C3	Ebix Forex	4	Services	Arrival
C4	Lucknow Taxis	2.0	Services	Arrival
C5	Allahabad Exchange	6.0	Services	Arrival
C6	Neuberg	23.2	Services	Arrival
C7	Bank of Baroda ATM	6.2	Services	Departure
<b>TOTAL AREA</b>		<b>48.53</b>		

**D) Space Rentals Terminal-1**

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
D1	Saudi Airways	6.7	Space Rentals	GF Check-in
D2	Oman Airways	6.7	Space Rentals	GF Check-in
	<b>TOTAL AREA</b>	<b>13.4</b>		

**AA Food and Beverages Terminal-2**

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
AA1	Devyani	3.3	F&B	Landside GF farecourt
AA2	Devyani International Ltd. (Costa Coffee)	12.5	F&B	GF Check-in
AA3	SD Interprises (Aswhinee Bakers)	10.5	F&B	GF Check-in
AA4	Devyani International Ltd. (Teacups)	8.5	F&B	GF Check-in
AA5	AK Agency (packed Kabab Shop)	7.5	F&B	GF Check-in
AA6	Chappann Bhog	8.5	F&B	GF Check-in
AA7	Devyani International Ltd. (Food Street)	41	F&B	GF Check-in
AA8	Devyani International Ltd. (KFC)	55	F&B	GF Check-in
AA9	Devyani International Ltd. (Costa Coffee)	6.5	F&B	GF SHA
AA10	Devyani International Ltd. (Masala Twist)	10.5	F&B	GF SHA
AA11	Chappann Bhog	10	F&B	Arrival Baggage Claim
AA12	Tata Starbucks	41	F&B	Arrival Baggage Claim

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
AA13	Devyani International Ltd. (Masala Twist)	3.3	F&B	Arrival Forecount
AA14	Tata Starbucks Dry Storage	8.5	F&B	Arrival Baggage Claim
AA15	Vendiman	2	F&B	FF SHA
AA16	Vango/CB/FsS	41	F&B	Near Gate no 4
AA17	Devyani International Ltd. (Costa Coffee)	24	F&B	FF SHA
AA18	Devyani International Ltd. (Ille Bar)	59.72	F&B	FF SHA
AA19	Take Away Sauvenir's	9	F&B	FF SHA
AA20	Vendiman	2	F&B	FF SHA
AA21	Devyani International Ltd. (Wowmomos)	14.5	F&B	FF SHA
AA22	Devyani International Ltd. (Masala Twist)	11	F&B	FF SHA
AA23	Devyani International Ltd. (Vaango)	41	F&B	FF SHA
AA24	Devyani International Ltd. (Food Street)	41	F&B	FF SHA
AA25	Devyani International Ltd. (Pizza Hut)	19	F&B	FF SHA
AA26	Devyani International Ltd. (Food Street)	114	F&B	FF SHA
	<b>TOTAL AREA</b>	<b>604.82</b>		

**BB Retail-Terminal -2**

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
BB1	Luknow Chikan	9	Retail	GF Check-in
BB2	Future Lifestyle Fashions Ltd. (FBB)	20	Retail	GF Check-in
BB3	Luknow Chikan	24	Retail	GF Check-in
BB4	Travel Retail Service (relay)	12.67	Retail	GF SHA
BB5	Future Lifestyle Fashions Ltd. (Ceriz)	12	Retail	GF SHA
BB6	Luknow Chikan	10	Retail	GF SHA
BB7	Travel Retail Service (relay)	18	Retail	Arrival Baggage Claim
BB8	Liquor Shop	40	Retail	Arrival Baggage Claim
BB9	Cococart	23	Retail	FF SHA
BB10	Cococart	20	Retail	FF SHA
BB11	Da Milano	9.5	Retail	FF SHA
BB12	ADA-ada Chikan	23	Retail	FF SHA
BB13	Pashma	15	Retail	FF SHA
BB14	House of Candy	14.5	Retail	FF SHA
BB15	Travel Retail Service (relay)	23	Retail	FF SHA
BB16	Future Lifestyle Fashion Ltd.(W)	19	Retail	FF SHA
	<b>TOTAL AREA</b>	<b>292.67</b>		



CC Services Terminal-2

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
CC1	Himalaya Babycare	12	Service	GF Check-in
CC2	Speedwings Baggage Wrapping	5	Service	GF Check-in
CC3	SBI Promotional Counter	2	Service	GF SHA
CC4	Apollo Pharmacy	20	Service	Arrival Baggage Claim
CC5	Prepaid Taxis	4.15	Service	Arrival Baggage Claim
CC6	Deep Disbelleries & Beverages Pvt. Ltd. (Hotel Ramada)	7.5	Service	Arrival Baggage Claim
CC7	Carzonrent	7.5	Service	Arrival Baggage Claim
CC8	Centrum Direct Ltd. (Ebrix)	6.7	Service	Arrival Forecourt
CC9	Allahabad Bank	31	Service	Arrival Baggage Claim
CC10	Himalaya Babycare	31	Service	FF SHA
CC11	Adani Loubge	74.6	Service	FF SHA
	<b>TOTAL AREA</b>	<b>184.45</b>		

DD Space Rentals : Terminal-2

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
DD1	Zexus Air Services Pvt. Ltd. (Zoom Air)	5.5	Space Rentals	Landside GF farecourt
DD2	GoAir Ticketing office	7.8	Space Rentals	Landside GF farecourt
DD3	Indigo Ticketing Office	7.8	Space Rentals	Landside GF farecourt

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
DD4	UP state Tourism	6.5	Space Rentals	GF Check-in
DD5	Jet Airways Ticketing office	6.5	Space Rentals	GF Check-in
DD6	TATA SIA Airlines - Vistara Ticketing Office	6.5	Space Rentals	GF Check-in
DD7	Air India Ticketing office	6.5	Space Rentals	GF Check-in
DD8	Indian Bank ATM	2.4	Space Rentals	Landside GF farecourt
DD9	Punjab National Bank ATM	2.4	Space Rentals	Landside GF farecourt
DD10	State Bank of India ATM	2.4	Space Rentals	Landside GF farecourt
DD11	Indo Thai Backoffice	6.5	Space Rentals	GF Check-in
DD12	AAICLAS	6.75	Space Rentals	GF Check-in
DD13	Zexus Air Services Pvt. Ltd. (Zoom Air)	10.25	Space Rentals	GF Check-in
DD14	Indigo Backoffice	9	Space Rentals	GF Check-in
DD15	Go Air Backoffice	10	Space Rentals	GF Check-in
DD16	Indigo Backoffice	9	Space Rentals	GF Check-in
DD17	TATA SIA Airlines - Vistara Ticketing Office	9.25	Space Rentals	GF Check-in
DD18	Air India Ticketing office	9	Space Rentals	GF Check-in
DD19	Air India Ticketing office	9	Space Rentals	GF Check-in
DD20	Air India Ticketing office	9	Space Rentals	GF Check-in
DD21	Vacant	9	Space Rentals	GF Check-in
DD22	Jet Airways office	7.5	Space Rentals	Arrival Baggage Claim
DD23	Jet Airways office	7.5	Space Rentals	Arrival Baggage Claim
<b>TOTAL AREA</b>		<b>166.05</b>		

V-2079-21

ALLOCATION STUDY OF COMMERCIAL AREA IN AHMEDABAD INTERNATIONAL AIRPORT LTD  
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EE Vacant Area: Terminal-2

SL No	Concessionaire Name	Area in sq.mtr.	Category	Location
EE1	Vacant	23		Arrival Baggage Claim
EE2		6.3		
EE3	Vacant	24		FF SHA
EE4	Vacant	49		FF SHA
EE5	Vacant	15.5		FF SHA
EE6	Vacant	9.5		FF SHA
EE7	Vacant	10.5		FF SHA
EE8	Vacant	20		FF SHA
EE9	Vacant	8.5		FF SHA
<b>Total</b>		<b>166.3</b>		

FOR KANT KARAMSEY & CO. ADVISORS LLP



Kunal K. Vikamsey, MRICS

B. E. (CML), M. VAL. (R.E. & P.M.)

Government Registered Valuer, Reg. No. Cat.I-360 of 1988



ALLOCATION STUDY OF COMMERCIAL AREA IN AHMEDABAD INTERNATIONAL AIRPORT LTD  
For Financial Reporting purpose

ANNEXURE-A PHOTOGRAPHS

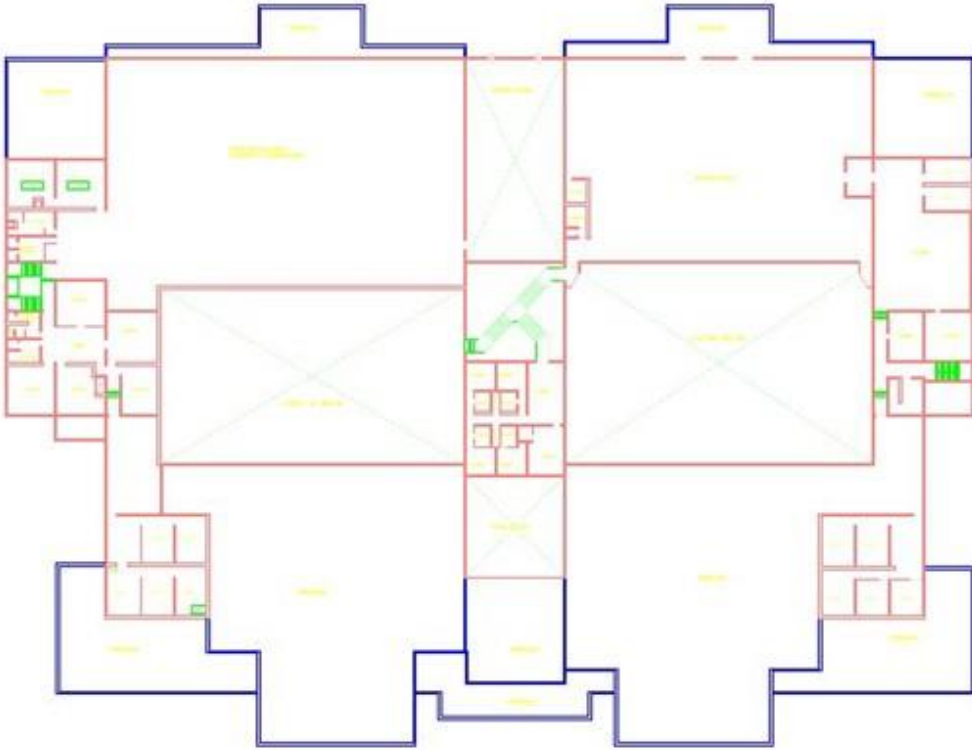


**ANNEXURE-B LAYOUT**

a) Terminal 1-Ground floor concessionaire area layout



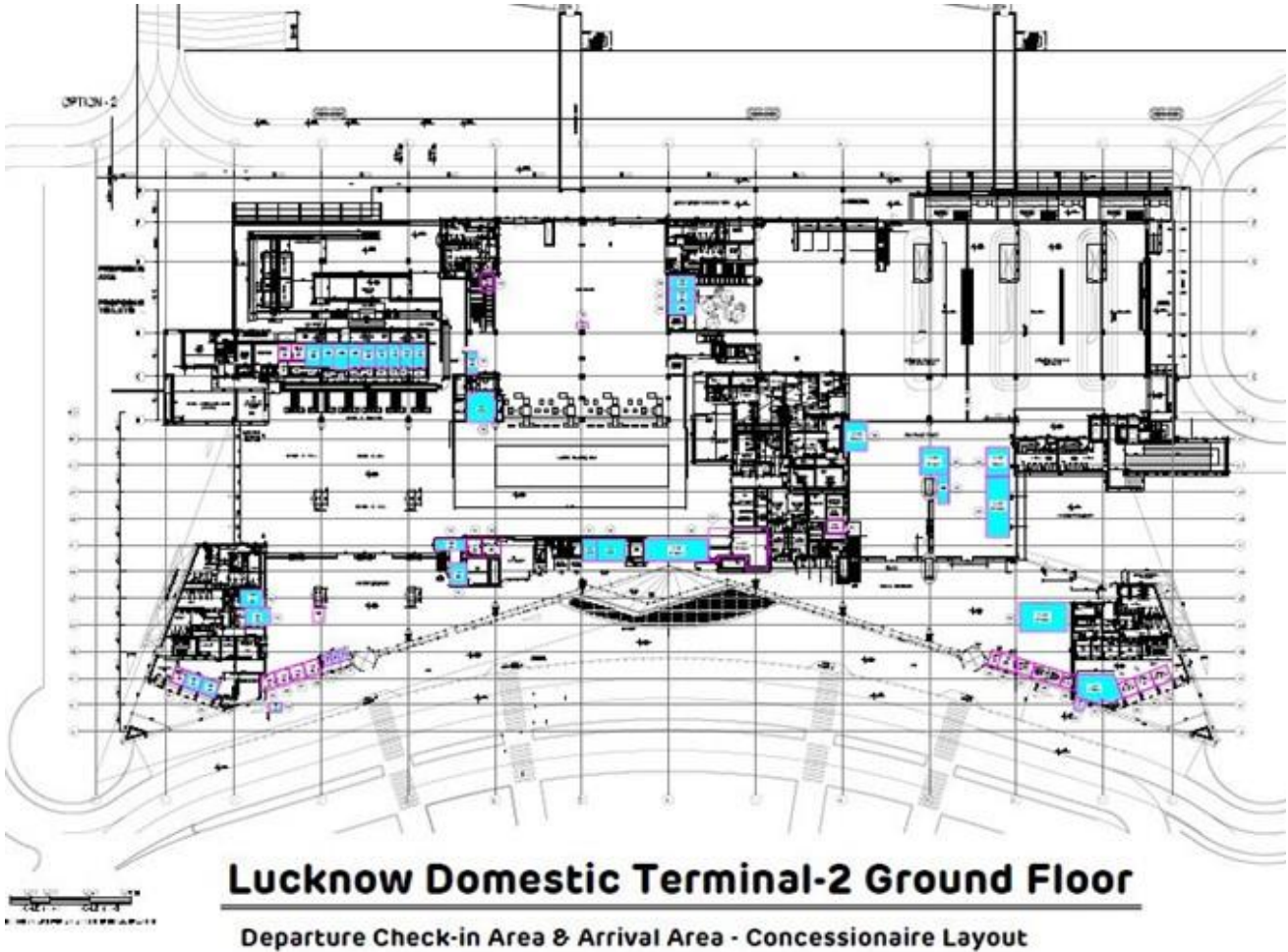
b) Terminal 1-First floor concessionaire area layout



**Lucknow International Terminal-1 First Floor**

Departure Check-in Area & Arrival Area - Concessionaire Layout

c) Terminal 2-Ground floor concessionaire area layout



Terminal 2-First floor concessionaire area layout

