



K.S. Rao & Co.

CHARTERED ACCOUNTANTS

Report in connection with Agreed-upon procedures related to the amount spent on Green Framework projects

We, M/s K.S. Rao & Co., joint Statutory Auditors of M/s. Delhi International Airport Limited formerly known as Delhi International Airport Private Limited (the Company) having its registered office at New Udaan Bhawan, Opposite: Terminal 3, IGI Airport, New Delhi have performed the procedures agreed with you vide Engagement Letter dated March 24, 2023 with respect to the amount spent on Green Framework projects for the period from April 01, 2018 to March 31, 2023. Our engagement was undertaken in accordance with the Standard on Related Service (SRS) 4400 on "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India. The procedures were performed solely to assist you in evaluating the accuracy of amount spent on Green Framework projects.

The agreed upon procedures to be performed on the verification of amount spent on Green Framework projects for the period from April 01, 2018 to March 31, 2023 are as follows:

- a. Read the Concept document ("Annexure I") which details the guidelines followed by the company to identify various category of assets eligible under Green finance framework.
- b. Verified the contracts entered by the Company relating to the period from April 01, 2018 to March 31, 2023 on a test check basis and using the concept of Materiality for the verification of amount spent on such projects as enumerated in Annexure II.
- c. Verify the summary of the amount spent presented in Annexure - II for the period from April 01, 2018 to March 31, 2023 are in agreement with the books of account and Audited Standalone Financial Statements for the year ended March 31, 2019 to March 31, 2023.

We report our finding below:

- i. With respect to item (a,b), we found that the contracts are classified in accordance to the Concept document.
- ii. With respect to item (c), we found that the summary of amount spent on green finance framework presented in the Annexure - II is in agreement with the Audited Standalone Financial Statements.

2nd Floor, 'Khivraj Mansion', No.10/2, Kasturba Road, Bengaluru - 560001
Contact no: 8867441507, email: hitesh@ksrao.in
Head Office: Hyderabad | Branches: New Delhi, Chennai and Vijayawada



iii. With respect to item (c), we have relied on the accounting records in the books of accounts and the explanations provided by the management of the Company with respect to classification as presented in the Annexure-II.

Because the procedures performed do not constitute either an audit or a review made in accordance with the generally accepted auditing standards in India, we do not express any assurance.

We have Issued certificate earlier in respect of amount spent on Green framework projects for the period from April 01, 2018 to March 31, 2022 dated April 27, 2022 vide UDIN Number 22223060AJDAWJ5047. Further, after considering the amount incurred during April 01, 2022 to March 31, 2023, on a cumulative basis, the certificate is prepared.

Our report is solely issued on the request of the Company for its submission to the India Airport Infra and is not be used for any other purpose or to be distributed to any other parties.

For K.S. Rao & Co.,
Chartered Accountants
ICAI Firm Registration no. 003109S

M.S. Sudarshana Gupta

M.S. Sudarshana Gupta
Partner

Membership No. 223060

UDIN No.: 23223060BGXITS5367



Place: Bangalore

Date: August 16, 2023

Delhi International Airport Limited

Annexure -II to the certificate issued in connection with amount spent on Green Framework projects

Amount spent on Green Projects:

Particulars	Amount in Crores as on March 2023
Green Buildings	
- Civil Works	731.25
- Others	166.77
- MEP works	464.47
- Airport Systems - Plant and Machinery	310.52
Sub-total - Green Buildings (A)	1673.01
Pollution Prevention and Control (Air)	29.87
Sustainable Water Management	476.17
Sub Total (A)	2179.05
Adopt Electric Vehicles (B)	12.36
Total (A+B)	2191.41

Note:

- (a) The above expenditure includes cost incurred, advances given reduced by retention money and creditors.
- (b) We have Issued certificate earlier in respect of amount spent on Green framework projects for the period from April 01, 2018 to March 31, 2022 dated April 27, 2022 vide UDIN Number 22223060AJDAWJ5047. Further, after considering the amount incurred during April 01, 2022 to March 31, 2023, on a cumulative basis, the certificate is prepared.

