F. No. AERA/20010/MYTP/BIAL/CP-III/2021-22

CONSULTATION PAPER NO: 10/2021-22

सत्यमेव जयते

AIRPORTS ECONOMIC REGULATORY AUTHORITY OF INDIA

IN THE MATTER OF
DETERMINATION OF AERONAUTICAL TARIFF FOR KEMPEGOWDA INTERNATIONAL AIRPORT, BENGALURU (BLR) FOR THE THIRD CONTROL PERIOD (01.04.2021 - 31.03.2026)

DATE OF ISSUE: 22 JUNE, 2021

AERA BUILDING
ADMINISTRATIVE COMPLEX
SAFDARJUNG AIRPORT
NEW DELHI 110 003

Stakeholder Comments

The Authority is aware of the fact that the aviation sector has been severely affected by the COVID-19 pandemic and the associated lockdown situation in the major cities around the world which has resulted in restrictions in air travel both domestic and international. The recovery in air traffic by the end of FY 2021 has been affected due to the second wave of COVID-19 in India. In this background, Authority understands the challenges involved in the traffic forecast. Authority has put forward traffic forecast proposals in the Consultation Paper based on the inputs provided by the Airport Operator in the Multi Year Tariff Proposal (MYTP) and Authority's own analysis. Stakeholders are expected to give their valuable suggestions/comments on these proposals during the Consultation process.

The Authority has used estimated figures for FY 2021 for various building blocks for true-up of the Second Control Period as the audited financial statements of FY 2021 were not available at the time of release of this Consultation Paper. This is done to avoid delay in the tariff determination exercise for the Third Control Period and the Authority shall use the audited financial statements of FY 2021 in the final Tariff Order.

The Authority shall consider written evidence-based feedback, comments and suggestions from stakeholders (preferably in electronic form (editable "Microsoft Word" file) on the proposals made in the Consultation Paper No. 10/ 2021-22 dated 22 June 2021 at the following address:

Director (P&S)
Airports Economic Regulatory Authority of India (AERA),
AERA Administrative Complex,
Safdarjung Airports, New Delhi – 110002, India
E-mail: director-ps@aera.gov.in, jaimon.skaria@gov.in with copy to secretary@aera.gov.in

Stakeholder Consultation Meeting:	9 July 2021
Last date for submission of Stakeholder Comments:	20 July 2021
Last date for submission of Counter Comments:	30 July 2021

Comments and counter comments will be posted on AERA website www.aera.gov.in

For any clarification/information, Director (P&S, Tariff) may be contacted at Telephone Number: +91-11-24695048

List of Abbreviations

Abbreviation	Expansion
AAI	Airports Authority of India
ACI	Airport Council International
AERA	Airports Economic Regulatory Authority of India
AHU	Air Handling Unit
AISATS	Air India SATS
AOD	Airport Opening Date
APM	Automatic Passenger Movement
ARFF	Aviation Rescue and Fire Fighting
ARR	Aggregate Revenue Requirement
ASQ	Airport Service Quality
ASRS	Automated Storage & Retrieval System
ASSOCHAM	Associated Chambers of Commerce and Industry of India
ATC	Air Traffic Control
ATM	Air Traffic Movement
BACL	Bengaluru Airport City Limited
BAHL	Bangalore Airport Hotels Limited
BCAS	Bureau of Civil Aviation Security
BHS	Baggage Handling System
BIAL	Bangalore International Airport Limited
BMRCL	Bengaluru Metro Rail Corporation Limited
BMTC	Bangalore Metropolitan Transport Corporation
CA	Concession Agreement
CAGR	Compounded Annual Growth Rate
CCTV	Closed Circuit Television
CFT	Crash Fire Tender
CGF	Cargo, Ground handling & Fuel farm
CIC	Common Infrastructure Charges
CII	Confederation of Indian Industry
CISF	Central Industrial Security Force
CNS	Communication, Navigation and Surveillance
CP	Control Period
CPI	Consumer Price Index
CSR	Corporate Social Responsibility
CUSS	Common User Self Service
CUTE	Common User Terminal Equipment
CWIP	Capital Work in Progress
D/E	Debt/Equity
DFMD	Door Frame Metal Detector
DG	Diesel Generator
DGCA	Directorate General of Civil Aviation
DIAL	Delhi International Airport Limited
EAC	Estimate at Completion
EBITDA	Earnings before Interest, Tax, Depreciation and Amortization
ECT	Eastern Connectivity Tunnel

Abbreviation	Expansion
EIL	Engineers India Limited
EoI	Expression of Interest
ETV	Elevating Transfer Vehicles
F&B	Food and Beverages
FA	Financing Allowance
FIA	Federation of Indian Airlines
FRoR	Fair Rate of Return
FY	Financial Year
GHIAL	GMR Hyderabad International Airport Limited
GoI	Government of India
GoK	Government of Karnataka
GSE	Ground Support Equipment
GST	Goods and Services Tax
HHMD	Hand-Held Metal Detector
HIAL	Hyderabad International Airport Limited
HR	Human Resource
HRA	House Rent Allowance
HVAC	Heat, Ventilation and Air Conditioning
IATA	International Air Transport Association
ICT	Information and Communication Technology
IDC	Interest During Construction
IGAAP	Indian Generally Accepted Accounting Principles
IIM	Indian Institute of Management
INR	Indian Rupee
IoT	Internet of Things
IRR	Internal Rate of Return
IT	Income Tax
ITI	Industrial Training Institute
KIA	Kempegowda International Airport
KL	Kilo Litres
KSIIDC	Karnataka State Industrial and Infrastructure Development Corporation
kVA	Kilo Volt Amperes
kWH	Kilowatt Hour
LED	Light Emitting Diode
LLA	Land Lease Agreement
MABB	Menzies Aviation Bobba Bangalore Private Limited
MAG	Minimum Annual Guarantee
MAR	Main Access Road
MAT	Minimum Alternative Tax
MCLR	Marginal Cost of Funds based Lending Rate
MIAL	Mumbai International Airport Limited
MLCP	Multi-Level Car Parking
MMTH	Multi Modal Transport Hub
MoCA	Ministry of Civil Aviation
MoEF	Ministry of Environment, Forest and Climate Change

Abbreviation	Expansion
MPPA	Million Passengers per Annum
MRO	Maintenance, Repair & Overhaul
MT	Metric Tonne
MYTO	Multi Year Tariff Order
MYTP	Multi Year Tariff Proposal
NAR	Non – Aeronautical Revenue
NHAI	National Highways Authority of India
NSPR	New South Parallel Runway
O&M	Operations & Maintenance
ORAT	Operational Readiness and Airport Transfer
P&L	Profit and Loss
PBB	Passenger Boarding Bridges
PBT	Profit Before Tax
PIDS	Perimeter Intrusion Detection System
PLF	Passenger Load Factor
PMC	Project Management Consultancy
PMO	Prime Minister's Office
PSF	Passenger Service Fee
PTB	Passenger Terminal Building
PV	Present Value
RAB	Regulatory Asset Base
RBI	Reserve Bank of India
RFP	Request for Proposal
RFQ	Request for Quotation
RITES	Rail India Technical and Economic Service
RWH	Rainwater Harvesting
SAP	Systems Applications and Products
SAR	Secondary Access Road
SCP	Second Control Period
SLA	Service Level Agreement
SLM	Straight Line Method
SPOC	Single Point of Contact
SPRH	Service Provider Right Holder Agreement
SSA	State Support Agreement
STP	Sewerage Treatment System
SWAR	South West Access Road
SWM	Solid Waste Management
TCP	Third Control Period
TDSAT	Telecom Disputes Settlement and Appellate Tribunal
UDF	User Development Fee
UPS	Uninterruptible Power Supply
VDGS	Visual Docking Guidance System
VFR	Visiting family and relatives
VHT	Vapour Heat Treatment System
VIP	Very Important Person

Abbreviation	**Expansion**
VUP	Vehicular Underpass
WACC	Weighted Average Cost of Capital
WC	Working Capital
WPI	Wholesale Price Index
WTP	Water Treatment Plants

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1 BACKGROUND

1.1 Introduction

1.1.1 Bangalore International Airport Limited (also referred as "Bangalore Airport" or "BIAL") is one of the major airports notified by Airports Economic Regulatory Authority of India ("AERA" or the "Authority") under the provisions of the AERA Act 2008. It was formed as a joint venture of private and public sector agencies in order to develop and operate the airport. The Karnataka State Industrial and Infrastructure Development Corporation (KSIIDC), a Public sector undertaking of the Government of Karnataka (GoK) and Airports Authority of India (AAI), a Government of India (GoI) undertaking, together hold 26% equity and the strategic joint venture partners hold the remaining 74%.

1.1.2 The GoI signed a concession agreement (CA) with BIAL on 5th July 2004. The CA defined the terms and conditions under which BIAL, as a private company, is entitled to build and run the airport. The term of the concession is for a period of 30 years from the Airport Opening Date, i.e., 24 May 2008, extendable by a further period of 30 years at the option of BIAL. As per the CA, the activities of customs, immigration, quarantine, security and meteorological service will be performed by the relevant government agencies at the airport and the Communication, Navigation and Surveillance (CNS) and air traffic management (ATM) will be performed by AAI. BIAL shall, in consideration for the grant of concession by GoI, pay to GoI a fee amounting to four percent (4%) of the gross revenue annually.

1.1.3 The GoK extended a soft loan of Rs. 350 crores to BIAL as a state support for which a State Support Agreement (SSA) was executed by GoK with BIAL. Further, GoK has also provided 4008 acres of land on rent and a Land lease agreement (LLA) was also executed in this regard.

1.1.4 At the time of financial closure and commencement of construction, the initial phase of Bengaluru International Airport (renamed as Kempegowda International Airport on 17th July 2013) was designed for handling about 4.5 million passengers per annum and the project cost was Rs. 1411.79 crore. However, owing to significant increase in aviation traffic, BIAL redesigned the initial phase midway through the implementation of the project, increasing the capacity of the airport to 11.4 million passengers per annum and the project cost to Rs. 1930.29 crore. This was undertaken so that the airport, at the Airport Opening Date (AoD), had the requisite capacity to handle the aviation traffic at the required/ prescribed service levels. The additional cost was met by increase in debt from lenders. Subsequently, certain project extension works were taken up with a supplemental expenditure budget of Rs. 540 crores (which was funded partly by raising additional equity from the shareholders and partly by further additional debt from lenders) taking the total project cost to Rs. 2470.29 crores.

1.1.5 The airport commenced its operations on 24 May 2008. The shareholding pattern of BIAL as of 31st March 2021 is given below:

Table 1: Shareholding pattern of BIAL

Shareholder	**Shareholding (in %)**
Fairfax Holdings	54%
Siemens Project Ventures GmbH	20%
Airports Authority of India – (GoI)	13%
Karnataka State Industrial Infrastructure Development Corporation Limited (GoK)	13%
Total	**100%**

1.2 Tariff setting principles for BIAL

1.2.1 The legislature has provided policy guidance to the Authority regarding determination of tariff for aeronautical services under the provisions of the AERA Act. The Authority is required to adhere to this legislative policy guidance in discharge of its functions in respect of major airports. These functions are indicated in Section 13 (1) of the AERA Act, which reads as under:

a) "to determine the tariff for aeronautical services taking into consideration -

i. the capital expenditure incurred and timely investment in improvement of airport facilities;

ii. the service provided, its quality and other relevant factors;

iii. the cost for improving efficiency;

iv. economic and viable operation of major airports;

v. revenue received from services other than the aeronautical services;

vi. concession offered by the Central Government in any agreement or memorandum of understanding or otherwise;

vii. any other factor which may be relevant for the purposes of this Act.

Provided that different tariff structures may be determined for different airports having regard to all or any of the above considerations specified at sub-clauses (i) to (vii);

b) to determine the amount of development fees in respect of major airports;

c) to determine the amount of passenger service fee levied under rule 88 of the Aircraft Rules, 1937 made under Aircraft Act, 1934 (22 of 1934);

d) to monitor the set performance standards relating to quality, continuity and reliability of service as may be specified by the Central Government or any authority authorized by it in this behalf;

e) to call for such information as may be necessary to determine the tariff under clause 13(1)(a).

f) to perform such other functions relating to tariff, as may be entrusted to it by the Central Government or as may be necessary to carry out the provisions of this Act."

1.2.2 Further, the Authority had issued Order No.13/2010-11 dated 12th January 2011 – "In the matter of Regulatory Philosophy and Approach in Economic Regulation of Airport Operators" (Airport Order) and "The Airports Economic Regulatory Authority of India (Terms and Conditions for determination of tariffs for Airport Operators) Guidelines, 2011" dated 28th February 2011 (Airport Guidelines). These form the guiding principles of the Authority's tariff determination methodology for Airport Operators including BIAL.

Authority's orders applied in tariff proposals in this Consultation Paper

1.2.3 The Authority had issued Order No. 14/ 2016-17 on Till applicable for determination of Aeronautical Tariffs. Extract of the Order is as stated below:

"… The Authority will in future determine the tariffs of major airports under "Hybrid Till" wherein 30% of non-aeronautical revenues will be used to cross-subsidize aeronautical charges. Accordingly, to that extent the airport operator guidelines of the Authority shall be amended. The provisions of the Guidelines issued by the Authority, other than regulatory till, shall remain the same…". Accordingly, the above order No. 14/ 2016-17 was applied by the Authority in determination of aeronautical tariffs for Second Control Period and the same order is being applied for the tariff determination for the Third Control Period.

1.2.4 The Authority had also issued Order No. 35/2017-18 dated 12th January 2018 together with Amendment No. 01 to Order No. 35/2017-18 dated 9th April 2018 detailing the useful lives of Airport Assets. The Authority has considered this Order on depreciation for BIAL effective from 1 April 2018 in the Second Control Period. The same approach is being followed in the Third Control Period.

1.2.5 The Authority issued Order No. 07/2016-17 dated 06th June 2016, in the matter of Normative Approach to Building Blocks in Economic Regulation of Major Airports – Capital Costs Reg. Normative Approach Order is applicable to BIAL as it is a major airport and will be appropriately applied by the Authority in tariff determination process.

1.3 Past Tariff determination history

1.3.1 A brief on the timeline of events for the First Control Period is as follows:

a) BIAL vide their letter no. BIAL/AERA/MYTP/2011 dated 14th September 2011, in compliance of Order of Hon'ble High Court of Delhi, submitted its MYTP proposal for the First Control Period starting from FY 2011-12 to FY2015-16 for tariff determination for the Authority's consideration on 14th September 2011.

b) Pursuant to their submission, a series of discussions / meetings / presentations were held on the proposal including discussions in respect of the financial model developed by BIAL for this purpose.

c) The Authority considered and analysed the views of various stakeholders on the proposals of the Authority on various building blocks in respect of determination of aeronautical tariff for BIAL and determined the aeronautical tariff vide its Order No. 08 /2014-15 dated 10th June 2014 in the matter of Determination of Aeronautical Tariff in respect of BIAL for the First Control Period (1st April 2011 – 31st March 2016).

1.3.2 A brief on the timeline of events for the Second Control Period is as follows:

a) BIAL made its initial MYTP submissions in March 2016 under Single Till and 30% Hybrid Till. BIAL had subsequently responded to certain queries by the Authority during the period November 2016 to January 2017. During January 2017, BIAL had submitted that BIAL was in the process of updating its Business Plan consequent to changes in design space of the proposed Terminal 2 building.

b) BIAL had submitted the updated Business plan in April 2017. Subsequently, BIAL was requested to submit complete details relating to the proposed Capital Expenditure project, which was submitted by BIAL in June 2017 – July 2017.

c) Clarifications were received from BIAL on the Business plan in January 2018 – February 2018. BIAL had submitted additional updates and submissions relating to proposed capital expenditure on 27th February 2018, 13th March 2018 and 21st March 2018. BIAL has also submitted details of accelerated / additional depreciation in April 2018.

d) The time period of MYTP submission and evaluation between 2016 and 2018 is due to changes in Management at BIAL in March 2017, changes made in Business Plan due to changes in Terminal sizing and other assets, further updates provided by BIAL on Capital Expenditure, time taken for review of the Capital Expenditure proposals by Consultant and related items.

e) Pursuant to their submission, a series of discussions/ meetings/presentations were held on the proposal including discussions in respect of the financial model developed by BIAL for this purpose;

f) Based on the Stakeholder Consultation and submissions of all stakeholders, BIAL submissions to Consultation Paper and response to stakeholder comments, the Authority passed the Tariff Order vide

Order No. 18/2018-19 dated 31st August 2018 for Second Control Period. AERA vide corrigendum dated 4th September 2018, issued a revised tariff card.

g) BIAL filed an appeal against Order No. 18/2018 – 19 in Hon'ble TDSAT vide appeal No. 8 of 2018 dated 14th March 2019. BIAL had also filed an interlocutory application, M.A. No. 449/2018 requesting for interim relief by way of staying operation of certain portion of the Order No. 18/2018 – 19 and for permitting BIAL to collect charges as per the rate card of the First Control Period.

h) Hon'ble TDSAT passed an interim order on 14th March 2019 ("Hon'ble TDSAT Interim Order"), permitting BIAL to collect UDF of First Control Period for a limited period of four months – from 16th April 2019 to 15th August 2019.

1.4 Hon'ble TDSAT directions with regards to decisions taken by AERA

1.4.1 Pursuant to BIAL's appeal against Order No. 18/2018 – 19, Hon'ble TDSAT has issued its order on 16th December 2020 for BIAL. The matters for the first and the Second Control Period raised by BIAL under its appeal and the judgement passed by Hon'ble TDSAT with regards to the same is given below.

1.4.2 AERA has looked at Hon'ble TDSAT directions and have applied the directions as applicable under the various regulatory building blocks towards tariff determination for the Third Control Period.

1.4.3 The major decisions of Hon'ble TDSAT are described below:

a) The dual/hybrid Till model for Bangalore Airport is as per request made by BIAL and accepted by AERA on the basis of directives of MoCA. Demand of FIA for single Till cannot be accepted because the directives are under Section 42 of the Act.

b) The claim of BIAL that there is additional land beyond the airport precincts and therefore, beyond the tariff determination power of the Authority cannot be accepted. Income from such land has been correctly treated as non-aeronautical revenue.

c) The claim for pre-Control Period losses as determined in various parts of Para 5 of the first tariff order and virtually reiterated in the next tariff order are set aside and the claim is remitted back to AERA for fresh consideration on its own merits and in accordance with law.

d) The claim of BIAL for 21.66% equity IRR is not found acceptable as it is not promised or guaranteed in terms of any agreement between the concerned parties.

e) The decision to impose 1% penalty by way of reduction of the value of the Terminal II Building from ARR is just, proper and within the jurisdiction of the Authority because the word 'penalty' has been used differently in a peculiar context.

f) The order that BIAL should offer explanation if the cost incurred exceeds 10% of the cost approved by the Consultant suffers from no error and is within the powers of the Regulator.

g) Grant of 10% as tax cost by way of estimate made subject to truing up does not require interference but the Authority has to be cautious that the availability of adequate cash flow also has to be kept in mind in a holistic manner.

h) Decision of the Authority in excluding Rs. 69.45 crores from the opening RAB of the First Control Period suffers from no error.

i) Challenge by BIAL to the decision of AERA to grant uniform exemption to all transit/transfer passengers transiting within 24 hours, from the payment of UDF does not merit acceptance.

j) The decisions of AERA in respect of allocation of assets as well as of expenses as aeronautical and non-aeronautical needs no interference.

k) The decision of the Authority to consider interest income as non-aeronautical revenue is correct and BIAL's claim to exclude such income altogether is not found acceptable.

l) The direction of the Authority in both the tariff orders requiring BIAL to ensure service quality at the Airport is in conformity with the performance standards as indicated in the Concession Agreement is within the jurisdiction of the Authority and requires no interference.

m) The decision of the Authority to not allow CSR expenditure as a cost of the Airport Operator is not proper and is set aside. The Authority shall pass consequential orders so as to prevent loss of or reduction in the determined fair return to the equity holders. Necessary truing-up exercise shall be done accordingly.

n) The treatment by the Authority in respect of Lease Rentals and Infrastructure Recovery is proper and requires no interference.

o) Issues raised by BIAL in respect of cost of debt do not require any interference with the impugned tariff orders.

p) The plea for light touch regulation has rightly not been accepted by AERA. A preliminary issue raised by BIAL as to maintainability of appeal by FIA is found to be without merits.

q) As held earlier, the plea of FIA for single Till approach cannot be accepted.

r) Due to delay in the first tariff order the recovery period got shrunk to 21 months causing unnecessary burden on the users. This needs to be avoided by AERA but for this reason the tariff order does not require any interference.

s) The grievances raised by FIA against the decisions in respect of initial RAB have no merits.

t) The decision of AERA to allow in the peculiar facts depreciation up to 100% of the value of the assets suffers from no error.

u) Allowing bad debts to be recovered as operating expenses is a bad precedent and should not be followed in future because users should not be put to penalty for no fault of theirs. However, for pragmatic reasons such decision for the First Control Period is not set aside.

v) The practice approved by AERA permitting different treatment to Airlines in respect of landing and taking-off charges and parking charges is discriminatory and impermissible. However, since it has not been carried on during the Second Control Period, hence again for practical reasons alone, the decision is not being reversed. But AERA is requested to be more cautious in such matters in the future.

1.5 Tariff submission by BIAL for 3rd Control period

1.5.1 BIAL submitted its MYTP proposal dated 24th July 2020 to AERA for the 3rd control period (FY 2022 – FY 2026).

1.5.2 The Authority has examined the MYTP submitted by BIAL and verified the data with reference to Balance Sheet and P&L account from audited financial statements of BIAL, examined the projections for the Third Control Period and raised queries / sought clarifications on the information provided by BIAL for finalizing this consultation paper.

1.5.3 BIAL has submitted the MYTP for the Third Control Period from FY 2022 to FY 2026, the document is available on the AERA website along with the Consultation Paper.

1.6 Studies commissioned by Authority

1.6.1 The Authority conducted the following studies for the purpose for its current assessment:

a) Study on allocation of Assets between Aeronautical and Non-Aeronautical Assets (refer Annexure I for summary of the report and Appendix II for the report)

b) Study on efficient Operation and Maintenance Costs (refer Annexure II for summary of the report and Appendix III for the report)

c) Study on determination of Cost of Equity (refer Annexure III for summary of the report and Appendix IV for the report)

1.7 Construct of the Consultation Paper

1.7.1 The background of the Authority's tariff determination is explained in this Chapter. Chapter 2 lists out BIAL's submissions regarding pre-control period as part its submission for the Third Control Period. The Authority has summarized its earlier analysis and decision as per the Order of Second Control Period against each point submitted by BIAL regarding true up of the First Control Period. This is followed by the Authority's current examination and proposals regarding the true up for First Control Period as part of current tariff determination process.

1.7.2 Chapter 3 lists out BIAL's submissions regarding true up for the Second Control Period with respect to specific issues followed by a summary of the Authority's analysis and decisions regarding the various building blocks for the Second Control Period as per the Second Control Period Tariff Order pertaining to those specific issues. This is followed by Authority's current examination and proposals on the specific issues regarding the true up for the Second Control Period. This chapter also discusses the assessment and the outcome of the studies conducted by the Authority regarding asset allocation ratios between aeronautical and non-aeronautical assets and efficient cost segregation between aeronautical and non-aeronautical operating expenses. The summary of these reports is given under appendices to this consultation paper and the reports have been appended separately to the consultation paper.

1.7.3 Chapter 4 - 13 discuss BIAL's submissions and the Authority's examination of BIAL's submissions along with its proposals with respect to various building blocks pertaining to the Third Control Period.

1.7.4 The summaries of the reports are given under appendices. The detailed reports have also been appended separately to the consultation paper.

1.7.5 Chapter 13 presents the revised Aggregate Revenue Requirement as determined by the Authority based on the proposals and proposed adjustments in tariff considered by the Authority for the Third Control Period.

1.7.6 Chapter 14 summarizes the Authority's proposals regarding each of the building blocks.

1.7.7 The Authority invites views of the stakeholders regarding proposals put forward for tariff determination for the Third Control Period in the consultation paper.

2 REVIEW OF PRE-CONTROL PERIOD

2.1 True-up of Pre–control period

2.1.1 Pre–control period refers to the period from Airport Opening Date (AoD) to the start of First Control Period, that is, 1 April 2011.

2.1.2 The Authority in its analysis for the pre-control period has referred to the following documents:

a) Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till (1 April 2011 to 31 March 2016)

b) Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till

c) Order no. 08/ 2014-15 dated 10th June 2014 for BIAL in determination of aeronautical tariffs for First Control Period

d) Consultation Paper no. 05/ 2018-19 dated 17th May 2018 for determination of aeronautical tariffs of BIAL for the Second Control Period (1 April 2016 to 31 March 2021)

e) Order no. 18/ 2018-19 dated 31st August 2018 for BIAL in determination of aeronautical tariffs for Second Control Period

f) BIAL's letter to MoCA dated 12th November 2007 for sanction of UDF

g) MoCA's letter to BIAL dated 3rd April 2008 for ad-hoc International UDF

h) MoCA's letter to BIAL dated 9th January 2009 for ad-hoc Domestic UDF

i) BIAL's letter to MoCA dated 23rd January 2009

j) BIAL's letter to MoCA dated 18th February 2009

k) MoCA's letter to AERA dated 6th October 2009

l) BIAL's letter to AERA dated 22nd January 2010

Background on Pre-control Period as per previous Consultation Paper/ Orders for BIAL

First control period

2.1.3 The Authority noted the sequence of events related to pre-control period from Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till and Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till of First Control Period as given below:

a) BIAL requested MoCA for sanction of UDF on domestic and international passengers at Rs. 675 per departing domestic passenger and Rs. 955 per departing international passenger respectively. Refer to Annexure I.A.

b) MoCA in response granted ad-hoc UDF of INR 1070 on international passengers and ad-hoc UDF of INR 260 on domestic passengers. The Authority noted that certain information was awaited from BIAL at the time of issue of these charges. Refer to Annexure I.B.

c) BIAL in response requested MoCA for revision in domestic UDF stating *"… we consider an interim adhoc UDF amount of INR 375/- as reasonable and justifiable, pending final approval by the Ministry / Regulator…".* Refer to Annexure I.C.

d) BIAL later reiterated its request by stating *"for a revision in the domestic adhoc UDF to at least INR 375/- per departing passenger (on par with that of Hyderabad International Airport Limited) …".* Refer to Annexure I.D.

e) In response to BIAL's letter dated 18th February 2009 seeking revision in the approved UDF, MoCA forwarded the request for increase in UDF to AERA. Refer to Annexure I.E.

f) The Authority requested BIAL to submit requisite information and later followed up on the same. BIAL vide its letter dated 22nd January 2010 informed AERA that "…*as you may be aware, GVK has taken over the management of BIAL w.e.f. 19th January 2010. Whereas there is definitely a need for increase of UDF, BIAL would like to understand in detail the parameters for sanction of UDF in the process of being finalized by AERA. Once the parameters are understood, BIAL will submit the appropriate information at the earliest possible*…". Refer to Annexure I.F.

g) The Authority followed up on the matter and sent a reminder to BIAL on 21st September 2010 to BIAL, requesting for the submission, to which BIAL responded that:

"Kindly note that as mentioned in BIAL letter dated 22nd January 2010, BIAL would like to understand in detail the parameters of sanction of UDF. Further BIAL is in advanced stages of finalizing the Master Plan for expansion of Terminal One and construction of Terminal 2. Also, AERA is yet to come up with the guidelines for Economic Regulation in the airport. In view of the above, you would appreciate that it would be appropriate for BIAL to submit the revised computation of UDF once AERA comes up with the regulatory philosophy and guidelines for regulated charges as well as BIAL completes the Master Plan."

h) The Authority noted that when BIAL made a submission of UDF of INR 375 per pax to MoCA, BIAL would have undertaken certain methodology to compute the proposed UDF. The Authority expected BIAL to submit the information on computation of UDF for its evaluation even if the regulatory philosophy of the Authority was not finalized.

i) The Authority in its analysis of Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till and Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till also noted the following:

- Schedule 6 of the Concession agreement provided BIAL the right to charge Landing and Parking charges which could be the higher of AAI tariff effective 2001 duly increased with inflation index up to the Airport Opening Date or the then prevailing tariff at other AAI airports, BIAL had adopted the then prevailing tariff at other AAI airports, without any increase.
- Authority also noted from the contents of BIAL's letter to MoCA dated 12th November 2007 wherein BIAL had agreed to keep landing, parking charges and PSF charged unaltered in the first year of operations, as well as use non – aviation revenues to compensate (short term) deficits of the aviation segment. Refer to Annexure I.A for details.

j) The Authority also noted that under the Concession Agreement dated 5th July 2004 entered between the Government of India (GoI) and BIAL wherein the definition of UDF stated that "…*BIAL will be allowed to levy UDF, w.e.f Airport Opening Date…"*. Refer Annexure I.G for the relevant details.

k) Accordingly, the Authority in Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till had considered pre-control period for the period commencing from the date of commercial operation of the airport by BIAL (24th May 2008) till the commencement of the First Control Period (31st March 2011).

l) The Authority had not considered any pre–Airport Opening Date (AoD) demand submitted by BIAL and had given the appropriate reasons in Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till

m) The Authority had made the necessary changes to BIAL's submission (refer Annexure I.A) as given in Table 8 of Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till and calculated the Pre – control period shortfall claim as INR 33.17 cr. in Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till (Refer Annexure I.H).

n) The Authority had also analysed the Balanced sheet of BIAL for the pre – control period and noted that BIAL had made profits in the years 2009-10 and 2010-11 and the Authority had noted that these profits are sufficient to wipe out the losses of its first year of operation namely 2008-09.

o) BIAL in Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till submitted its revised computation of pre-control period losses under single till and 30% shared till amounting to INR 178.7 and INR 496.64 respectively.

p) The Authority in Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till noted the report of EIL and accordingly reduced INR 69.45 cr. from the value of the asset capitalized by BIAL in FY2009.

q) Making the necessary adjustments, the Authority had calculated the pre – control period shortfall as INR 1.88 cr. in Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till (Refer Annexure I.I for the computation).

r) The Authority had noted the response from stakeholders on pre-control period as well as the clauses in the AERA Act (Some responses and relevant extracts from AERA Act are produced in Annexure I.J).

s) Accordingly, the Authority considered only the period from 1st September 2009 till 31st March 2011 i.e. the period during which the Authority had been given the powers of determining tariffs for Aeronautical Services including UDF. Since, BIAL did not post any loss in FY2010 and FY2011, the Authority had proposed that no pre-control losses be reckoned in case of BIAL in Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till (addendum to Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till).

2.1.4 Based on the above discussion, the Authority came out with its decision in the First Control Period order as given below:

"The Authority decides not to consider any Pre-control period losses to be reckoned in computation of Aeronautical Tariffs for the current control period."

Second Control Period

2.1.5 The relevant discussion / submissions in the Second Control Period are summarized below for the easy reference of stakeholders:

a) BIAL in its MYTP submission for the Second Control Period submitted a pre – control period shortfall of INR 1,611 cr. under recovery till the beginning of FY 2017 and computed the ARR of pre – control period under 30% shared till amounting to INR 1415.25 cr. BIAL also considered the pre – Airport opening Date losses as part of operating expenditure for the first year of pre – control period.

b) The Authority reviewed the approach followed in the First Control Period and decided to take ARR approach instead of losses into account on a 40% hybrid till considering expansion needs of BIAL and ensuring similar treatment with HIAL and giving effect to other adjustments and computed the over – recovery as INR 141.55 cr. as given in Annexure I.K.

c) The Authority also noted the stakeholder's comments based on the Authority's approach and gave relevant reasons for the same. Stakeholders comments as well Authority's responses are produced in Annexure I.L.

d) Accordingly, the Authority had decided the following in para 5.6.9 and 5.6.10 of the Second Control Period order:

- "Normally the Authority should confine its tariff determination process to the Control Period
- In case an airport operator claims that there were losses in the pre-control period, the Authority may take into consideration any shortfall in revenues from the ARR from the time of its formation i.e. 1st September 2009.
- The Authority shall consider the shortfall in revenues and not the losses as in the books of accounts.
- In case there is no shortfall, the Authority shall limit its tariff determination process only to the control period.
- This approach will imply that the over recovery as assessed for the period from September 2009 for the Second Control Period will not be clawed back and that the decision taken by the Authority in the First Control Period will be allowed to stand.
- The Authority notes that this matter is sub-judice and the Authority would take a suitable view in accordance with the orders of the Appellate Tribunal in this matter"

Analysis of Third Control Period

BIAL's Third Control Period MYTP submission w.r.t. pre-control period

2.1.6 BIAL in its submission for the Third Control Period has requested the Authority to consider the pre-control period shortfall and accordingly has submitted the following computation together with the carrying cost as at the beginning of Third Control Period as follows:

Table 2: Pre – control period shortfall with carrying cost as submitted by BIAL in its MYTP submission for Third Control Period under 30% shared till

Particulars	**FY 2009***	**FY 2010**	**FY 2011**	**Total**
Average RAB	1,667.44	1,615.27	1,504.85	
Fair Rate of Return	9.46%	10.19%	11.20%	
Return on RAB	134.87	164.61	168.59	
WC interest	0.51	0.79	0.68	1.98
Depreciation	104.59	123.58	123.80	351.97
Opex	176.87	136.83	141.17	454.87
Tax	0.81	0.00	0.12	0.93
Less: 30% of non–aero revenues	(40.01)	(52.12)	(62.04)	-154.17
Add: Concession fee	6.82	11.73	13.37	31.92
ARR	**384.46**	**385.42**	**385.69**	**1,155.57**
Actual collections	**170.58**	**293.15**	**334.24**	**797.97**
(Under) / Over recovery	(213.88)	(92.27)	(51.44)	-357.59

Particulars	FY 2009*	FY 2010	FY 2011	Total
(Under) / Over recovery with indexation	**(257.98)**	**(101.67)**	**(51.44)**	**-411.09**
(Under) / Over recovery till beginning of CP1				**-411.09**
(Under) / Over recovery till beginning of CP3				**-1,573.22**

*FY2009 – 24th May 2008 to 31st March 2009

Authority's analysis of pre-control period

2.1.7 The Authority has carefully analysed the submissions of BIAL relating to pre-control period and the judgment given by Hon'ble TDSAT dated 16th December 2020.

2.1.8 The Authority has reviewed the pre-control period submission of BIAL and verified the data in reference to the audited financial statements of BIAL.

2.1.9 The Authority has reproduced below paras 46 and 47 of the Hon'ble TDSAT judgement dated 16 December 2020:

"Para 46 - The contention advanced on behalf of BIAL appears to have merit, especially in view of decision of this Tribunal in the case of DIAL wherein facts and figures of earlier period were considered by the AERA for tariff determination and the same was approved by taking a pragmatic view that even if the matter was to be remitted back to MoCA, the exercise of tariff determination by an expert body like AERA would be more reliable and useful. On a careful perusal of discussions made in various sub-paragraphs of Para 5 of the tariff order for the First Control Period, it is evident that the Authority was aware that MoCA had granted only ad hoc UDF charges but has further noted that since it was fixing tariff for the period from 01.04.2011, it would consider the loss, if any, only from 01.09.2009 to March 2011 when factually there was no loss. In Paras 5.29 and 5.30 it decided against the claim for a review of financial results of BIAL for the period since commencement of operations to 31.03.2011. It has declined to consider the claim for the pre-control period mainly for the two reasons which have been highlighted and challenged on behalf of BIAL.

Para 47 - In the considered opinion of this Tribunal, it will not be proper to hold that in the exercise of its statutory powers to provide for a purposeful and good tariff order, the AERA should depend upon a direction from MoCA to look into facts relating to ad hoc rates and resultant loss, if any. Similarly, for the lapses of MoCA, if any, it will not be proper now to refer the task of looking into deficiencies in tariff formulation for the period prior to First Control Period to MoCA. The relevant facts, figures and accounts for the earlier period should have been gone into by AERA to find out whether there was any merit in the claim of BIAL. Since that has not been done, the claim for pre-control period losses as determined in various parts of Para 5 of the tariff order for the First Control Period and virtually reiterated in the next tariff order are set aside for the purpose of remitting the claim back to AERA for fresh consideration on its own merits and in accordance with law and this order."

2.1.10 The Authority understands that Hon'ble TDSAT has directed AERA to take a fresh view on pre–control period losses. The Authority has further noted that the role of the regulator which was performed by MoCA before the formation of AERA has been taken over by the Authority upon its formation. As MoCA had only approved the ad hoc UDF tariff for BIAL from 24th May 2008 onwards (Airport Opening Date) without undertaking the detailed tariff determination process for BIAL, hence, in compliance with the Hon'ble TDSAT judgement, the Authority proposes to consider the shortfall/ over-recovery of the pre-control period starting from the airport opening date, i.e., 24th May 2008 till the start of the First Control Period, i.e., 31st March 2011.

2.1.11 The Authority noted that BIAL has included an amount of INR 53.3 cr. for the period prior to the Airport Opening Date (AoD). The Authority proposes to not consider the pre-Airport Opening Date losses (i.e. INR 53.3 cr.) based on the following:

a) BIAL being a greenfield airport, the airport was under construction/ trial run prior to 24 May 2008. Thus, the investment/ expenditure in regulatory building blocks by BIAL were not available for utilization to users/ passengers. Therefore, the users/ passengers cannot be asked to pay before availing the services offered by the airport. Further, the operational losses prior to the airport becoming operational has no logic.

b) Schedule 6 of the Concession Agreement is given below:

"BIAL will be allowed to levy UDF, w.e.f Airport Opening Date, duly increased in the subsequent years with inflation index as set out hereunder, from embarking domestic and international passengers, for the provision of passenger amenities, services and facilities and the UDF will be used for the development, management, maintenance, operation and expansion of the facilities at the Airport."

The Authority has reviewed the Schedule 6 of the concession agreement which states that BIAL's UDF shall be applicable only from the airport opening date. Further, the Authority noted that the investment in the aeronautical RAB will get capitalized from the airport opening date and consequently, the users should start paying from that date onwards. Therefore, the Authority proposes that the determination of airport charges for the pre-control period shall be determined from the airport opening date.

c) The Authority proposes to compute WACC considering the shareholders' fund and the reserves and surplus, if positive, that is, without reducing the negative reserves and surplus on account of the accumulated losses for FY 2009. Hence, the Authority proposes not to allow accumulated losses as of airport opening date in the shortfall computations.

2.1.12 The Authority noted that it had computed the pre-control period losses in the Consultation Paper no. 05/ 2018-19 dated 17th May 2018 of BIAL for the Second Control Period on 40% shared till and the Authority had not revised the computation in the Second Control Period order of BIAL. The Authority has noted that MoCA has issued a directive to the Authority to adopt 30% shared till in case of HIAL. Accordingly, the Authority had adopted 30% shared till for pre-control period and First Control Period of HIAL. The Authority, hence, considering similarity of BIAL and HIAL in terms of concession agreements proposes to adopt 30% shared till for the computation of pre-control period ARR of BIAL.

2.1.13 In line with the treatment followed by the Authority for the regulatory building blocks in the Second Control Period order, the Authority proposes to make changes to the computation of ARR submitted by BIAL for the pre-control period. These changes have been summarized in the table below:

Table 3: Changes proposed by the Authority to BIAL's computation of ARR for pre-control period

Particulars	Claim by BIAL	Proposed changes by Authority
Duration of pre-control period	Consider shortfall incurred from inception of BIAL to the start of First Control Period.	Consider the pre-control period from airport opening date (24th May 2008) to 31st March 2011 (start of First Control Period) as per the provisions of the concession agreement
Cost of Equity	23.61%	Cost of Equity is proposed as 16% which is same as the cost of equity approved for the first and Second Control Period.
Opening P&L Shortfall	Opening accumulated losses as of 1st April 2008 – Rs. 53.3 cr. has been claimed as shortfall in FY09	The Authority proposes to compute WACC considering the shareholders' funds and the reserves and surplus, if positive.

Particulars	Claim by BIAL	Proposed changes by Authority
CGF	Consider CGF as non-aeronautical	CGF revenues considered as aeronautical as per the AERA Act, 2008, AERA guidelines, the concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020.
Waivers and bad debts	Included as part of opex	Waiver and bad debts excluded from the operating expenditure for computation of ARR. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.
Adjustment to RAB as per EIL report		To adjust the opening RAB of FY 2009 as per EIL report. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.
Bifurcation of assets		To bifurcate the asset block into aeronautical and non-aeronautical with the approach similar to the First Control Period
Utility recoveries from non – aero concessionaires		Consider utility recovery from non-aero concessionaires as non-aeronautical revenues. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.
Real estate revenue	Not considered as part of non-aeronautical revenues	To consider real estate revenue as part of non–aeronautical revenue based on the AERA Act, 2008, AERA guidelines, concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020.
Rental income on land		Rental income considered for land given on lease to airport hotel
Interest income	Not considered as part of non-aeronautical revenues	Interest income considered fully, without excluding interest from cash received from Hotel as Deposit. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.
Rent and land lease		Rent and land lease from aeronautical concessionaires to be considered as aeronautical revenue. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.
Taxation	30% non-aeronautical revenues added to revenues while computing aero tax	Not considered the addition of 30% non-aeronautical revenues to the aeronautical revenues while computing aero tax (refer para 3.8.6, 3.8.7, 3.8.8 and 3.8.9)
Till		To compute ARR for the pre-control period on 30% shared till

2.1.14 Based on the above changes, the Authority proposes to evaluate the shortfall/ over-recovery in pre-control period as per the table below:

Table 4: Pre-control ARR and (Under) / Over recovery basis 30% shared till proposed by the Authority

Particulars	FY 2009*	FY 2010	FY 2011	Total
Average RAB for calculating ARR	1,563.78	1,515.38	1,412.49	
Fair Rate of Return	8.73%	9.52%	9.91%	
Return on Assets	116.63	144.20	139.93	
WC interest	0.51	0.79	0.68	1.98
Depreciation	97.81	116.05	116.27	330.13

Particulars	FY 2009*	FY 2010	FY 2011	Total
Opex	123.36	132.43	141.59	397.38
Estimated IT reimbursement	0.00	2.24	9.15	11.39
Total gross ARR	**338.31**	**395.72**	**407.61**	**1,141.64**
Less: 30% of non–aero revenues	-29.07	-32.63	-42.74	-104.44
Add: Concession fee on regulated charges	9.21	15.16	17.26	41.63
Net ARR	**318.45**	**378.25**	**382.13**	**1,078.83**
Actual revenues	**230.19**	**378.96**	**431.57**	**1,040.72**
Over/ (Under) Recovery	-88.26	0.71	49.44	-38.11
Factor till beginning of CP1	1.19	1.10	1.00	
Over/ (Under) Recovery from 24 May 2008 till 31 March 2011 as on 31 March 2011	-105.09	0.78	49.44	**-54.87**
Factor till 31 March 2016 (5 years) considering FRoR of 10.97%				**1.68**
Over/ (Under) Recovery from 24 May 2008 till 31 March 2011 as on 31 March 2016 considering FRoR of 10.97%				**-92.33**
Factor as on 31 March 2022 (6 years) considering FRoR of 11.74%				**1.95**
Over/ (Under) Recovery from 24 May 2008 till 31 March 2011 as on 31 March 2022 considering FRoR of 11.74%				**-179.73**

*FY2009 – 24th May 2008 to 31st March 2009

2.1.15 The Authority proposes to include the shortfall/ over-recovery during the pre-control period while computing the ARR for the Third Control Period.

2.1.16 The Authority understands that some stakeholders may seek legal remedy against the proposal of the Authority related to pre-control period losses for BIAL. This proposal of AERA is thus subject to the outcome of any such litigation.

2.2 Authority's proposal regarding pre-control period

Based on the material before and its analysis, the Authority proposes:

2.2.1 To consider the pre-control period from airport opening date (24 May 2008) till the start of the First Control Period (31 March 2011)

2.2.2 To undertake the changes proposed in Table 3 while computing the under/ over-recovery of the pre-control period.

2.2.3 To carry forward the under/ over-recovery amount computed in Table 4 for the pre-control period to the 3rd control period.

3 TRUE UP FOR THE SECOND CONTROL PERIOD

3.1 Issues raised by BIAL pertaining to true up for the Second Control Period

3.1.1 BIAL has raised the following issues relating to the Second Control Period for true up as part of their MYTP submission:

a) Regulatory Asset Base

b) Weighted Average Cost of Capital

c) Aeronautical Depreciation

d) Operational expenses

e) Treatment of various items under non–aeronautical revenues

f) Aeronautical taxes

3.1.2 For each of the issues raised by BIAL, the Authority has looked at the decisions taken at the time of tariff determination for the Second Control Period and has then proceeded to examine the same as part of the tariff determination for the current Control Period.

3.1.3 The Authority proposes to examine the true up for Second Control Period, issue wise, in the following manner:

a) Recording and understanding of the true-up as put forth by BIAL in its submission

b) Recap of decision taken by the Authority for each item of true-up at the time of tariff determination for the Second Control Period

c) Authority's examination and proposal regarding each item of true-up as part of tariff determination for the current control period.

3.2 Authority's analysis of true up for Second Control Period

3.3 True up of Regulatory Asset Base (RAB)

BIAL's submission for true up of regulatory asset base

3.3.1 The Authority had approved a capital expenditure of INR 9,307 cr. as part of tariff determination order of BIAL for 2nd control period (Order no. 18/2018-19 dated 31 August 2018). BIAL has submitted that, the expansion projects cost estimates submitted in the Second Control Period MYTP by BIAL & reviewed by RITES includes the capitalization of certain projects in FY22, that is, beyond Second Control Period and the same was not covered in Table 27 of Order 18/2018-19 dated 31 August 2018, however these details are covered in Table 25 of Order 18/2018-19 dated 31 August 2018 by the Authority.

3.3.2 BIAL has submitted the breakup of total infrastructure cost amounting to INR 9,307 cr. as approved by the Authority in the Second Control Period order. The break-up of this capex cost is detailed below:

Table 5: Reconciliation of Table 25 with Table 27 of Second Control Period Order No. 18/2018-19 dated 31 August 2018 as per BIAL

S no	Particulars	Amount (in INR cr.)
1	Expansion projects approved on the basis of RITES report and savings submitted by BIAL	8167
2	GST @ 4% included to the Project cost	327
3	**Total Expansion project cost including GST**	**8,493**
4	Sustaining capex – I & II, Terminal refurbishment & Forecourts	310
5	Special repairs & refresh capex	1,219
6	**Total cost**	**10,023**
7	Expansion projects excluded in Table 27 of Order 18/2018-19 as the same is getting capitalized after Second Control Period	715
8	**Total capex cost approved by AERA to be capitalized in Second Control Period**	**9,307**

3.3.3 BIAL has submitted the estimated cost at completion for expansion projects which includes projects getting capitalized after the Second Control Period.

3.3.4 The approved costs submitted by BIAL includes 4% GST amounting to INR 327 cr. and approved expansion projects amounting to INR 8,167 cr. totaling INR 8,493 cr.

3.3.5 Some projects which were approved in the SCP order have been deferred by BIAL. BIAL has not proposed these projects in TCP. These are accordingly been reduced from the approved cost by BIAL. The details of these projects are given below:

Table 6: Details of projects which were approved in SCP order by Authority but deferred by BIAL

S no	Particular	Description	Amount (in INR cr.)
1	South parallel taxi extension to eastern boundary and Aircraft Maintenance	*As a long-term strategy, BIAL had identified land for MRO on the East parcel of the airport along with associated infrastructure i.e. taxiway connecting to the land parcel. However, based on the demand from airlines and MRO service providers, it was decided that this MRO/Hanger facility will be located in the Western side of the airport, adjacent to existing cargo buildings. Hence, the decision was taken to not execute this project in the current control period.*	56
2	Taxibots Infrastructure & Additional GSE Parking	*Timely availability of Taxibot was an issue considering the fact that it is being manufactured by very few vendors internationally and there is no production line in India yet. Hence, this Project could not be implemented in Second Control Period.* *Originally, GSE parking (approx. 4 acres) was identified during 2017 along with Taxibots requirement. It was felt that GSE parking area was not adequately covered in the original scope and hence an additional approx. 8000 sqm was added. However, upon reassessment now, the requirement is being deferred.*	63
3	Airport maintenance	*The expansion of Airport maintenance facilities is required to support NSPR and it is segregated into three functional areas - airside facility, landside facility and the E&M yards (i.e.*	98

S no	Particular	Description	Amount (in INR cr.)
		central warehouse/storage).The Airside and Landside facilities are located adjacent to the South ARFF and existing CISF barrack and E&M yards (i.e. central warehouse/ storage) are located on the north-west portion of KIA. However, due to weak demand arising out of COVID-19 outbreak, BIAL has decided to accommodate landside maintenance facility temporarily inside T2 basement. Hence, this has been decided not to be executed in this current control period.	
4	Airport & Airline Administration Building	*AAI (Air Navigation Service provider) had requested for additional staffing space for second runway related operations. As per the earlier Master Plan, an annexure building was proposed adjacent to the existing Admin building (Alpha 1). However, it was decided that BIAL would hand over the Admin building (Alpha 2) to accommodate AAI staffing requirement and BIAL would temporarily shift into another facility until the construction of the "New Airline and Admin building" (Alpha 4).*	61
	Total		**278**

3.3.6 The adjusted AERA approved cost as per BIAL after excluding deferred projects is given in the table below:

Table 7: Adjusted AERA approved capital expenditure as submitted by BIAL for the SCP after excluding deferred projects

Project	Approved amount by AERA after apportioning contingency (3%), tax and site preliminaries (1%) for all projects in SCP	Projects deferred by BIAL as per Table 6	Net amount approved for SCP
	A	B	C = C-B
New south airfield development works	2,066	-56	2,011
T2 Apron 1	448	-63	385
Terminal 2 - Phase 1	3,607	-	3,607
Forecourts, roadways and landside development	1,216	-	1,216
Aircraft maintenance and Airport maintenance	141	-98	42
Rescue and Fire Fighting	7	-	7
Fuel storage & Distribution - Phase 1	-	-	-
Airport and Administration offices	62	-61	0
Utilities Phase 1	106	-	106
Existing Runway, Taxiway improvements	298	-	298
Site Preliminaries	-	-	-
Sub-Total	**7,951**	**-278**	**7,673**
Design/ PMC 5%	386	-	386
Contingency 3%	-	-	-
Add: Pre-Operating Expenses	156	-	156

Project	**Approved amount by AERA after apportioning contingency (3%), tax and site preliminaries (1%) for all projects in SCP**	**Projects deferred by BIAL as per Table 6**	**Net amount approved for SCP**
ORAT	-	-	-
Total	**8,493**	**-278**	**8,215**

3.3.7 Based on the above, the EAC for the projects approved by AERA as per BIAL in the Second Control Period is as follows:

Table 8: Comparison of adjusted AERA approved capital expenditure with estimated capital expenditure for SCP projects as submitted by BIAL

Project	**Net Amount approved for SCP**	**Estimated capex as per BIAL**	**Difference Over-run / (Under-run)**	**Variance %**	**Reason for variation**
	A	**B**	**C = B-A**	**D = C/A**	
New south airfield development works	2,011	1,980	-30	-2%	
T2 Apron 1	385	428	43	11%	*The major reason for the increase in costs is on account of having additional rainwater harvesting ponds. In order to meet the water requirement through sustainable additional 3 rainwater harvesting ponds are added on the landside. The total capacity of the ponds added is 227 ML. Construction of these ponds involve earthworks, pond lining, pump rooms and piping works. The cost towards this is Rs. 22.50 crores.* *The apron construction works were planned to be carried out using the Ground Support Equipment (GSE) tunnel or the Eastern Connectivity Tunnel (ECT). However, due to security reasons, approval from BCAS/CISF is awaited for using the tunnels for movement of men, materials and equipment for construction activities on 24x7 basis. This non-availability of the tunnels has resulted in a significantly longer lead of approx. 20 kms for movement of men, material and equipment. This has*

Project	Net Amount approved for SCP	Estimated capex as per BIAL	Difference Over-run / (Under-run)	Variance %	Reason for variation
					contributed to the balance overrun to be incurred.
Terminal 2 - Phase 1	3,607	3,566	-41	-1%	
Forecourts, roadways and landside development	1,216	1,875	659	54%	*Deviation in cost is on account of the major facilities which have got added to the project cost as follows:* *a) Development of Multi modal transport hub (MMTH) contributing INR 481.12 cr.* *b) Additional Landside Facilities contributing INR 177.44 cr.*
Aircraft maintenance and Airport maintenance	42	41	-1	-3%	
Rescue and Fire Fighting	7	7	-0	-1%	
Fuel storage & Distribution - Phase 1	-	-	-	0%	
Airport and Administration offices	0	-	-0	0%	
Utilities Phase 1	106	104	-2	0%	
Existing Runway, Taxiway improvements	298	217	-81	-27%	*Based on the revised masterplan finalized in 2019, it is noted that the planned traffic capacity as submitted for CP-2 can still be*

Project	Net Amount approved for SCP	Estimated capex as per BIAL	Difference Over-run / (Under-run)	Variance %	Reason for variation
					achieved even without executing the south parallel taxiway and the two connecting taxis (connecting existing taxiway and runway). *Savings are on account of cancellation of these works which will not affect the planned airside design capacity.*
Site Preliminaries	-	-	-	0%	
Sub-Total	**7,673**	**8,218**	**545**	**7%**	
Design	386	354	176	46%	
PMC		208			
Contingency 3%	-		-	0%	
Add: Pre-Operating Expenses	156	356	200	158%	
ORAT	-	46	46		
Total	**8,215**	**9,183**	**968**	**12%**	

3.3.8 With regards to the sustaining capex, BIAL has submitted that INR 354 cr. was considered as part of the sustaining capex for the construction of 220 KVA substation which has been deferred to the 4th control period, only INR 25 cr. was incurred in minor modifications in the Second Control Period.

3.3.9 Due to deferment of projects to the Third Control Period, the total asset addition for the Second Control Period is much lower than the capital expenditure approved by AERA in the Second Control Period order. Total asset additions proposed by BIAL for the Second Control Period is given in the table below:

Table 9: Total asset additions and aeronautical asset additions as per BIAL for the Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Total additions during the year as per BIAL	225.70	170.30	160.99	2,122.41	1,920.20	4,599.61
Aero additions during the year	213.38	135.99	132.06	2,087.23	1,779.85	4,348.51

3.3.10 Considering the above, RAB submitted by BIAL for the Second Control Period is given below:

Table 10: RAB submitted by BIAL for true-up of the Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Opening RAB	2,271.65	2,286.45	2,220.60	2,009.18	3,856.12	
Aero additions during the year	213.38	135.99	132.06	2,087.23	1,779.85	4,348.51
Aero depreciation during the year	198.58	201.84	343.48	240.28	317.94	1,302.12
Closing RAB	**2,286.45**	**2,220.60**	**2,009.18**	**3,856.12**	**5,318.03**	
Average RAB	**2,279.05**	**2,253.52**	**2,114.89**	**2,932.65**	**4,587.08**	

Recap of decision taken by the Authority for projects approved for the Second Control Period at the time of tariff determination for the Second Control Period

3.3.11 The Authority had appointed RITES Limited to undertake the study on determination of efficient capex of BIAL for 2nd control period. RITES had submitted the report to AERA with project-wise efficient capex for 2nd control period.

3.3.12 RITES had allowed a fee of 5% as design and PMC cost which was approved by AERA in the Second Control Period order. The Authority had also decided to review and true-up the project management cost after the project is commissioned based on the study of the actual cost incurred and its reasonableness.

3.3.13 The Authority had decided in para 9.2.11 of the Second Control Period, that the pre-operative amount of Rs. 150 crores will be considered for the purpose of estimating the costs and capitalization for Second Control Period order. The Authority had also decided that it would review and true-up the same after the projects are commissioned based on a study of the actual cost incurred and its reasonableness.

3.3.14 Based on the RITES report, the Authority decided to consider the capital expenditure as per Table 27 Para 9.6.12 of the Second Control Period order for BIAL.

3.3.15 The Authority had decided that BIAL shall submit detailed explanation and justifications, should the cost incurred exceeds 10% over the cost approved by the consultant (RITES).

3.3.16 The Authority had also decided to impose a penalty/ adjustment of 1% of the cost of Terminal-2 Phase 1, if BIAL fails to commission and capitalize Terminal 2 Phase 1 by March 2021. Further, The Authority decided to not consider any additional interest during construction (IDC)/ financing allowance if the project is delayed beyond 31 March 2021.

3.3.17 After the order was issued, AERA vide letter no. F. No. AERA/20010/MYTP/BIAL/CP-II/2016-17/Vol-V dated 13th September 2018 clarified that if the delay in completing the project is beyond the control of BIAL and is properly justified, the same would be considered while truing up IDC and PMC however, under no circumstances adjustment of 1% will be waived. Extract from the letter is given below: *"3. It is clarified that in case there is delay in completion of project beyond March 2021, due to any reason beyond the control of BIAL or its contracting agency and is properly justified, the same would be considered by the Authority while truing up the actual cost at the time of determination of tariff for the 3rd control period in respect of IDC and PMC. However, there will be no waiver of penalty in case Phase 1 of Terminal 2 project is delayed beyond 31 March 2021 under any circumstances."*

3.3.18 The Hon'ble TDSAT judgement dated 16 Dec 2020 for BIAL has not altered the decision of AERA on levy of adjustment for delay in commissioning of Terminal 2 Phase 1. Relevant extract from Hon'ble TDSAT judgement has been given below:

"53. On the basis of claim that the Terminal II Building would be completed by March 2021 as estimated by BIAL, the Authority agreed to treat the capitalization year for Terminal II-Phase 1 as 2020-21. This advantage to BIAL would be totally undeserved if the claim of BIAL that it will complete Terminal II-Phase 1 by end of March 2021 is not found correct. Hence, as a balancing exercise for allowing capitalization on the assurance of BIAL such a penalty which is nothing but reduction of ARR has been provided to ensure that such promise does not cause loss to the users and undue advantage to BIAL if the claim as to the time of completion is ultimately found incorrect.

54. Learned counsel for AERA has further submitted that in spite of the clarification that this penalty will not be relaxed in any situation, if a convincing case is made out for any reasonable delay, the

Authority agrees to examine the same on its own merits and may vary or waive the penalty proposed but only for good reasons. This stand of the Authority appears just and proper and does not require further scrutiny except to point out that the stand of BIAL as to the jurisdiction of the Authority is not justified in view of provisions in Section 13(1)(f) read in conjunction with the obligation to determine the tariff under Section 13(1)(a) by taking into consideration the capital expenditure incurred and timely investment in improvement of airport facilities; the service provided, its quality and other relevant factors and the cost for improving efficiency. Section 14(4) of the Act vests the Authority with the power to issue such directions to monitor the performance of the service providers as it may consider necessary for proper functioning. Section 15 also grants power to issue certain directions. Clause 9.2.9 of the Concession Agreement also vests the independent regulator with the power to frame regulations for monitoring of performance standards which could earlier be done by the Government of India as per various sub-clauses of Article 9.2 of the Concession Agreement. Hence, the agreement also respects the power of the regulator to review, monitor and set standards and penalties and regulate such related activities at the Airport with corresponding duties upon the BIAL to comply with all such regulations of the Authority. In any case, the facts justify the limitation set by the Authority through penalty upon the gains of BIAL due to acceptance of its assurance and plea for capitalization of Terminal II-Phase 1 during Second Control Period itself. The Preamble of the Act discloses that besides regulating tariff and other charges, the Authority is "to monitor performance standards of airports and for matters connected therewith or incidental thereto". Monitoring of timely completion of vital projects like a terminal building has intrinsic relationship with performance of airports".

3.3.19 The Authority had decided to exclude the capital expenditure for the enabling works for the Eastern Connectivity Tunnel.

3.3.20 The Authority had decided to consider the allocation between Aeronautical Area and Non-Aeronautical Area of Opening RAB as per Authority's analysis detailed in FCP order, considering 88.52% of Opening RAB and 87.70% of Terminal Area Expansion works as aeronautical.

3.3.21 Further, the Authority had decided to consider the allocation of 88% towards aeronautical area for Terminal 2. The Authority had decided to consider aeronautical to non-aeronautical gross block ratio of 91% to 9% for allocation of common assets into aeronautical and non-aeronautical proposed for capital additions in the Second Control Period.

3.3.22 The Authority had decided to carry out a study on the allocation of assets between aeronautical and non – aeronautical and use the results of the study to true-up RAB during the next control period (Third Control Period).

3.3.23 The Authority noted the RAB approved in the Second Control Period order is as follows:

Table 11: RAB approved by the Authority as per the Second Control Period Order No. 18/2018-19 dated 31 August 2018

Particulars (In INR Cr.)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**Total**
Opening RAB	2,224.29	2,249.05	2,376.22	3,197.94	5,318.60	
Additions during the year	213.20	326.58	1,215.78	2,425.90	5,229.58	9,411.04
Depreciation during the year	188.44	199.40	394.07	305.24	451.05	1,538.20
Closing RAB	**2249.05**	**2376.22**	**3197.94**	**5318.60**	**10,097.14**	
Average RAB	**2,236.67**	**2,312.63**	**2,787.08**	**4,258.27**	**7,707.87**	

3.3.24 The Authority had decided to true-up the RAB at the end of the control period based on actuals at the time of determination of tariffs for the next control period.

Authority's examination and proposal for regulatory asset base (RAB) as part of tariff determination for the current control period

3.3.25 The Authority has carefully examined the submissions of BIAL relating to Regulatory Asset Base (RAB).

Approved projects of Second Control Period deferred to the next control period

3.3.26 The Authority notes that BIAL in its submission has included FY 2022 capital expenditure for comparison with the approved RAB for the Second Control Period since some of the projects have been deferred from FY 2021 to FY 2022. The Authority proposes to consider capital additions proposed till FY 2021 as part of RAB for the Second Control Period.

3.3.27 The capital addition projects deferred to the next control period are as follows:

- Terminal 2 – Phase I
- Terminal 2 - Apron
- South runway – Phase II
- Forecourts, roadways & landside development – Phase 1b
- Aircraft maintenance & airport maintenance facilities
- Utilities Phase I

3.3.28 Since, many of the projects are deferred to the next control period including the Terminal 2, the discussion and the Authority's proposal regarding the cost overrun with respect to RITES recommended cost, penalty/ adjustment, asset allocation, etc. on these deferred capital expenditure projects have been provided in the Regulated Asset Base and Depreciation for the Third Control Period chapter.

Comparison of the AERA approved capital cost with the estimated actual cost for the projects proposed to be capitalized in the Second Control Period

3.3.29 The Authority noted that RITES had recommended the revised project cost for the projects forming part of the Second Control Period. The Authority had decided in the Second Control Period order to ask BIAL to submit detailed explanation and justifications should the cost incurred exceeds 10% over the cost approved by the consultant (RITES).

3.3.30 The Authority asked BIAL to submit an auditor certificate for the proposed project-wise capital expenditure capitalized from FY17 to FY20 with its break-up into project cost, design, PMC, pre-operative expenses and IDC. BIAL in its response dated 4 June 2021 submitted the auditor certificate for the project-wise capitalization from FY17 to FY20. The Authority has considered the project-wise capitalization as per the auditor certificate for its analysis.

3.3.31 Since the Authority had approved the cost of the entire project while BIAL has only capitalized some part of the project, for comparison purposes, entire block cost including the FY22 capex is compared with the Authority approved cost in the Second Control Period. Below table provides the comparison of the estimated actual cost submitted by BIAL and approved capex by the Authority for the Second Control Period:

Table 12: Comparison of the asset addition approved by the Authority in the Second Control Period and the estimated actual addition to RAB as per BIAL

S no.	Project	Net amount approved by Authority in SCP order	Proposed capitalization as per BIAL^ in SCP	Approved amount carried forward to the TCP
		A	**B**	**C = B-A**
1	New south airfield development works	2,011	1613	398*
2	Forecourts, roadways and landside development	1,216	89	1,127
3	Rescue and Fire Fighting	7	7	0
4	Existing Runway, Taxiway improvements	298	217	81
5	Other projects proposed to be capitalized in the next control period – T2 Phase 1, T2 Apron, South Runway Phase II, etc.	4,143	0	4,143
	Sub-Total	**7,673**	**1,926**	**5,747**
6	Design and PMC#	386	56	330
7	Pre-Operating Expenses#	156	77	79
	Sub-Total	**8,215**	**2,059**	**6,156**
8	**IDC# and FA as per BIAL**		**148**	
A	**Projects Sub-Total**		**2,208**	
B	**Sustaining capex (BIAL has included express cargo and Eastern Tunnel Connectivity (ECT) project under sustaining capex)**	**1,548**	**1,162**	
	Total (C = A+B)		**3,370**	

^ proposed capitalization is based on the auditor certificate submitted by BIAL on 4 June 2021; # refer Annexure 4 for project wise break-up of the design, PMC, pre-operative expenses and IDC; * refer 5.2.35 for details of works carried forward to the Third Control Period

3.3.32 The Authority noted from the above table that the capital expenditure for the projects proposed by BIAL to be commissioned in the SCP does not exceed the approved capital expenditure for these projects as per SCP order of the Authority.

3.3.33 With regards to the sustaining capex, the Authority noted that BIAL had deferred the INR 354 cr. construction of 220 KVA substation to the 4th control period and it has incurred INR 25 cr. in minor modifications in the Second Control Period.

3.3.34 The Authority noted that the sustaining capex incurred by BIAL is less than the sustaining capex approved in the SCP order.

Design, PMC and pre-operating expenses of the capitalized assets in the Second Control Period

3.3.35 The Authority noted that while the Design and PMC cost of all projects approved in 2nd Control Period is estimated to be higher than 5% by BIAL, only a portion of this cost has been capitalised in 2nd control period. The Design and PMC cost as a percent of cost for the proposed capitalization in the Second Control Period (FY17 to FY21) is 3% which is less than the 5% approved by the Authority in the Second Control Period. The Authority proposes to consider the design and PMC cost proposed to be capitalized in the Second Control Period for true-up of the Second Control Period. The treatment of Design and PMC cost for other assets yet to be capitalised is provided in subsequent chapters.

3.3.36 The Authority further noted that the pre-operative expenses proposed to be capitalized in the Second Control Period is INR 77 cr. The Authority noted that the pre-operative expenses includes the cost of employees involved in undertaking the capital expenditure in Second Control Period and other miscellaneous administrative expenses. The Authority has already accounted the design and PMC cost for the capital expenditure in the Second Control Period and is of the view that the pre-operative expenses are redundant cost. The Authority proposes to exclude the pre-operative expenses from the asset additions of the Second Control Period.

Allocation of assets into aeronautical and non-aeronautical assets

3.3.37 The Authority in its Second Control Period order had decided to undertake a study on the allocation of assets between aeronautical and non-aeronautical and use the results of the study to true-up the RAB. The Authority has considered the opening RAB of FY17, capital addition and corresponding depreciation based on the results of the study on asset allocation (refer Annexure I for summary of the report and Appendix II for the report)

3.3.38 The asset allocation study reviewed the various asset categories and developed a basis for segregation of various assets into aeronautical, non-aeronautical and common. Based on the same, the Authority has reclassified some portion of assets.

Table 13: Summary of asset re-segregation in Second Control Period as per the asset allocation study

S. No	Details of asset	Observation	Adjustment in aero asset additions of 2nd control period (INR cr.)
1	Electrical and power house equipment	**Allocation as per BIAL:** Aeronautical **Issue:** Power supply infrastructure at an airport provides power to air side, roads, terminal building and forecourts. These equipment include the DG sets, UPS, substations, power distribution board, low tension switchboards, high tension cables, etc. Since, these assets serve both the aeronautical assets as well as the common assets, bifurcation based on the usage is required. **Revised asset allocation:** Accordingly, the asset allocation study has recommended that the electrical and power house equipment assets serving the terminal building, forecourts, entire airport and those not identifiable are classified as common assets.	-4.69
2	BIAL – App (Thoughtworks project)	**Allocation as per BIAL:** Aeronautical **Issue:** Asset allocation study noted that the mobile application (BIAL App) provides the flight information and also the details of the retail, F&B outlets, car parking, etc. Thus, the application provides information of both aeronautical and non-aeronautical services at the airport. Further, BIAL has classified its BIAL Public Portal – www.bengaluruairport.com as a common asset. BIAL App is also assumed to be a similar asset to BIAL public portal. **Revised asset allocation:** Accordingly, the costs associated with Thoughtworks project for development of mobile app are proposed to be classified from aeronautical to common assets as per the asset allocation study.	-0.59
3	Landscape in real estate area	**Allocation as per BIAL:** Aeronautical **Issue:** Landscaping is undertaken by the airport to provide enhanced passenger experience while also meeting the environment sustainability goals of the	-0.14

S. No	Details of asset	Observation	Adjustment in aero asset additions of 2nd control period (INR cr.)
		airport. However, BIAL has considered the landscaping undertaken around the airport hotel as aeronautical. **Revised asset allocation:** Since, the assets forming part of the commercial real estate development are considered as non-aeronautical assets, the capital expenditure for landscaping in and around the commercial real estate development is also considered as non-aeronautical as per the asset allocation study.	
4	Car park related assets	**Allocation as per BIAL:** Aeronautical **Issue:** Car park related assets are non-aeronautical assets as per past orders of AERA. However, these assets have been considered as aeronautical by BIAL. **Revised asset allocation:** Accordingly, the costs associated with car park and advertising related assets are classified as non-aeronautical assets as per the asset allocation study.	-0.17
5	Water harvesting assets	**Allocation as per BIAL:** Aeronautical **Observation:** BIAL has developed water harvesting ponds/ rain sumps to store rain water for use at the airport. It is noted that these rain water sumps serve both aeronautical and non-aeronautical assets. **Revised asset allocation:** Accordingly, the costs associated with water harvesting ponds/ rain sumps are classified as common assets.	-13.29
	Total		**-18.88**

3.3.39 BIAL has submitted the terminal area ratio of 86.31% in FY17 and FY18 while for FY19 and FY20 the terminal area ratio submitted by BIAL is 85.34%. Due to the change of terminal area ratio from FY18 to FY19, there is an impact of aeronautical asset addition of FY19. The study has applied a consistent terminal area ratio throughout the Second Control Period on the common assets to determine the aeronautical asset addition. The revised terminal area ratio of 85.73% is computed based on the average terminal area ratio of the Second Control Period (assuming FY21 terminal area ratio equal to FY20 terminal area ratio, that is, 85.34%). There is an impact on the aeronautical asset addition on account of change in terminal area ratio. Such adjustment has been shown in Table 14.

Financing allowance

3.3.40 The Authority has noted that BIAL has funded the asset through debt and equity. However, the financing allowance has been computed by BIAL considering a return equivalent to cost of debt during the period in which the assets were still in CWIP irrespective of whether it was funded by equity or debt. This has led to addition of the financing allowance over and above the capitalized assets in the books of account of BIAL. The Authority noted that financing allowance is a notional allowance and different from the actual investment incurred by BIAL which includes only the interest during construction (IDC) among other things. Therefore, the Authority proposes that only the IDC that gets capitalized would be considered as part of RAB.

3.3.41 As per the Second Control Period order for BIAL, the Authority proposes to adjust the opening RAB on account of EIL report. Depreciation on excluded assets given in the EIL's report is subtracted from

the total depreciation. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

3.3.42 The Authority has proposed the following changes to the FY21 asset additions submitted by BIAL:

a) The Authority had asked BIAL to submit the current status of the projects proposed in FY21. BIAL, in its response, has submitted that the completion for T2 Apron Phase II (INR 465 cr. as per BIAL) and South Runway – Phase II (INR 478 cr. as per BIAL) has been delayed and expected completion is revised from Mar 2021 to Aug 2021. Accordingly, the Authority has excluded both these projects from the FY21 capital expenditure.

b) Enabling works capex of Eastern connectivity tunnel (INR 80 cr.) – Excluded as per 2nd control period order for BIAL.

c) T2 ORAT related expenses (~INR 23 cr.) in special repairs in FY21 – Excluded since ORAT expenses included separately in the capital expenditure proposed to be capitalized in FY22 by BIAL (BIAL has confirmed exclusion through its response to queries)

d) In line with AERA's decisions of treating revenues from CGF as aeronautical as per the AERA Act, 2008, AERA guidelines, the concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020, the Authority has considered express cargo capex (INR 80 cr.) as 100% aeronautical instead of BIAL's treatment of express cargo capex as non-aeronautical.

e) Gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the Authority notes that the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of applying it selectively on common assets. Common assets have been segregated by BIAL in its asset register based on terminal area ratio and therefore, the Authority proposes to apply the same ratio (85.73%) for common assets. Based on the above, the Authority proposes to revise bifurcation ratio for FY21 capex of airport offices, ITI project and sustaining capex from 91% to terminal area ratio of 85.73%.

f) Revised actual WPI in FY20 (3.64% to 1.7%) to apply on the special repairs cost of FY21 given in FY19 prices

3.3.43 Below table provides the summary of the adjustment to the asset additions of the Second Control Period:

Table 14: Aeronautical asset addition proposed by the Authority from FY17 to FY21 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Total investments in fixed assets during Second Control Period as per BIAL (A)	**225.7**	**170.3**	**160.99**	**2,122.41**	**690.90**	**3370.30**
Aeronautical asset addition to RAB as per BIAL* (B)	**213.92**	**135.99**	**132.02**	**2,087.23**	**576.21**	**3145.37**
Adjustments to aeronautical asset addition to RAB by the Authority						
Adj - Exclusion of written off amount in FY20 as per IGAAP audited accounts (disposal of assets not accounted by BIAL) (C)				-38.93		-38.93

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Adj – Exclusion of Financing Allowance over capitalized amount by the Authority as per para 3.3.40 (D)				-41.07		-41.07
Proposed adjustment to RAB due to change in segregation logic as per asset allocation study, for reasons below (E):	-3.85	-0.92	-0.71	-13.4		-18.88
Electrical and Power House Equipment (E.1)	-3.19	-0.60	-0.70	-0.20		-4.69
BIAL App (E.2)	-0.27	-0.32	0	0		-0.59
Landscape in real estate area (E.3)	-0.14	0	0	0		-0.14
Car park related asset (E.4)	-0.17	0	0	0		-0.17
Water harvesting assets (E.5)	-0.08	0	-0.01	-13.2		-13.29
Adj – Impact due to terminal area ratio change as per asset allocation study (F)	-9.23	-0.14	15.71	0.15		6.49
Adj. - Exclusion of pre-operative expenses (G)	0.00	-1.78	0.00	-70.34	-4.90	-77.03
Adj. – FY21 aero adjustment					-13.50	-13.50
Total adjustments (H=C+D+E+F+G)	-13.08	-2.84	15.00	-136.04	-18.40	-182.92
Aeronautical asset additions to RAB as per the Authority (I=B+H)	**200.86**	**133.16**	**147.02**	**1923.64**	**557.82**	**2962.49**

* refer Table 15 in the Study on allocation of assets between aeronautical and non-aeronautical assets given in Appendix II of this Consultation Paper

3.3.44 Based on the changes suggested above, the RAB proposed by the Authority for true-up of the Second Control Period is given in the table below:

Table 15: RAB considered by the Authority for true-up of Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021#	Total
Opening RAB*	2,224.29	2,237.97	2,181.31	2,052.18	3,782.97	
Additions during the year (refer *Table 14*)	200.86	133.16	147.01	1,923.64	557.82	2,962.49
Depreciation during the year (refer *Table 26*)	187.19	189.82	276.14	192.86	249.71	1,095.72
Closing RAB	**2,237.97**	**2,181.31**	**2,052.18**	**3,782.97**	**4,091.07**	
Average RAB	**2,231.13**	**2,209.64**	**2,116.74**	**2,917.57**	**3,937.02**	

*Opening RAB of FY17 is taken equal to closing RAB of FY16, # forecasted

3.4 True up of Traffic

BIAL's submission for true up of traffic

3.4.1 BIAL has submitted the Passenger traffic, ATMs and cargo traffic in the Second Control Period as follows:

Table 16: BIAL's submission for true up of traffic for Second Control Period

Traffic as per BIAL	UoM	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Domestic Pax	Mn	19.28	23.10	28.83	27.78	7.41	106.40
International Pax	Mn	3.60	3.81	4.48	4.58	0.59	17.06
Total Pax	**Mn**	**22.88**	**26.91**	**33.31**	**32.36**	**8.00**	**123.46**
Domestic ATM	Nos	154,095	172,665	211,795	202,055	68,926	809,536
International ATM	Nos	24,022	24,665	28,456	28,996	9,472	115,611
Total ATM	**Nos**	**178,117**	**197,330**	**240,251**	**231,051**	**78,398**	**925,147**
Domestic Cargo	MT	119,878	128,504	144,130	150,088	81,927	624,527
International Cargo	MT	199,466	219,899	242,650	224,093	171,400	1,057,508
Total Cargo	**MT**	**319,344**	**348,403**	**386,780**	**374,181**	**253,327**	**1,682,035**

Recap of decision taken by the Authority for traffic at the time of tariff determination for the Second Control Period

3.4.2 The Authority had decided to true-up the passenger, ATM and cargo traffic at the time of tariff determination for the Third Control Period, based on the actual numbers during the Second Control Period.

3.4.3 The traffic projections considered by the authority at the time of tariff determination for the Second Control Period is shown in the table below:

Table 17: Traffic considered by the Authority as per tariff order for the Second Control Period

Traffic approved by AERA	UoM	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Domestic Pax (mppa)	Mn	19.28	23.10	26.57	30.55	35.13	134.63
International Pax (mppa)	Mn	3.60	3.81	4.27	4.78	5.35	21.81
Total Pax (mppa)	**Mn**	**22.88**	**26.91**	**30.84**	**35.33**	**40.48**	**156.44**
Domestic ATM	Nos	154,095	172,665	194,521	217,780	243,842	982,903
International ATM	Nos	24,022	24,665	28,567	31,050	33,846	142,150
Total ATM	**Nos**	**178,117**	**197,330**	**223,088**	**248,830**	**277,688**	**1,125,053**
Domestic Cargo (MT)	MT	119,878	128,504	139,990	151,579	164,296	704,247
International Cargo (MT)	MT	199,466	219,899	238,953	258,215	278,934	1,195,467
Total Cargo	**MT**	**319,344**	**348,403**	**378,943**	**409,794**	**443,230**	**1,899,714**

Authority's examination and proposal for traffic as part of tariff determination for the current control period

3.4.4 The Authority compared the traffic as submitted by BIAL for the period FY 2017 – FY 2021 with the actual traffic as given by AAI on its website. The comparative analysis is provided below:

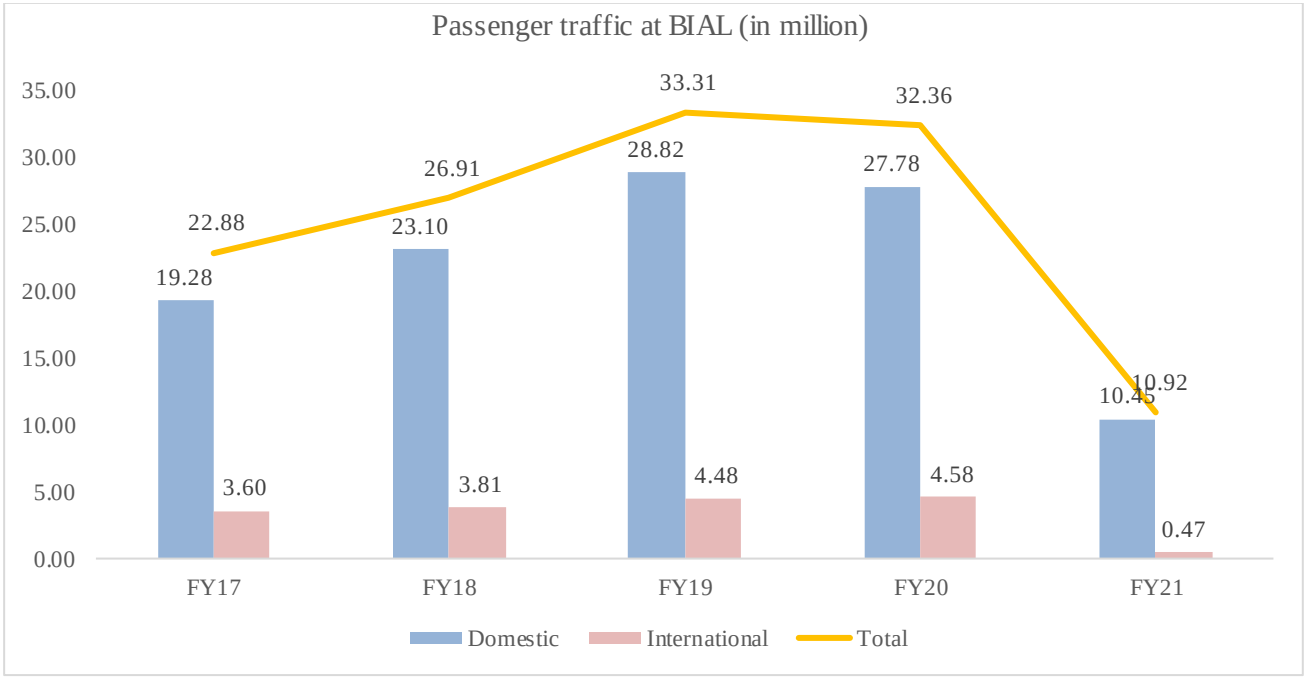
Table 18: Comparison of traffic as per actuals and as per data on the AAI website

Traffic	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Domestic Pax- BIAL (mppa)	19.28	23.10	28.83	27.78	10.45	109.44
AAI traffic news (mppa)	19.28	23.10	28.82	27.78	10.45	109.43
Difference – Domestic (mppa)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0**
International Pax – BIAL (mppa)	3.60	3.81	4.48	4.58	0.47	16.94
AAI traffic news (mppa)	3.60	3.81	4.48	4.58	0.47	16.94
Difference – International (mppa)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0**
Domestic ATM - BIAL	154095	172665	211795	202055	102801	843411
AAI traffic news	153249	170539	209584	200048	102459	835879
Difference - Domestic	**-846**	**-2126**	**-2211**	**-2007**	**-342**	**-7532**
International ATM - BIAL	24022	24665	28456	28996	11192	117331
AAI traffic news	24022	26021	29811	30311	11192	121357
Difference - International	**0**	**1356**	**1355**	**1315**	**0**	**4026**
Domestic Cargo – BIAL	119878	128504	144130	150088	119125	661725
AAI traffic news	119878	128504	144223	150009	119104	661718
Difference – Domestic	**0**	**0**	**93**	**-79**	**-21**	**-7**
International Cargo – BIAL	199466	219899	242650	224093	207518	1093626
AAI traffic news	199466	219899	242626	224053	207568	1093612
Difference	**0**	**0**	**-24**	**-40**	**50**	**-14**

3.4.5 It is observed that the traffic submitted by BIAL for the period FY 2017 – FY 2021 is approximately equal to AAI traffic report. The Authority proposes to consider the traffic data uploaded by AAI till FY21 on its website for true-up of the Second Control Period.

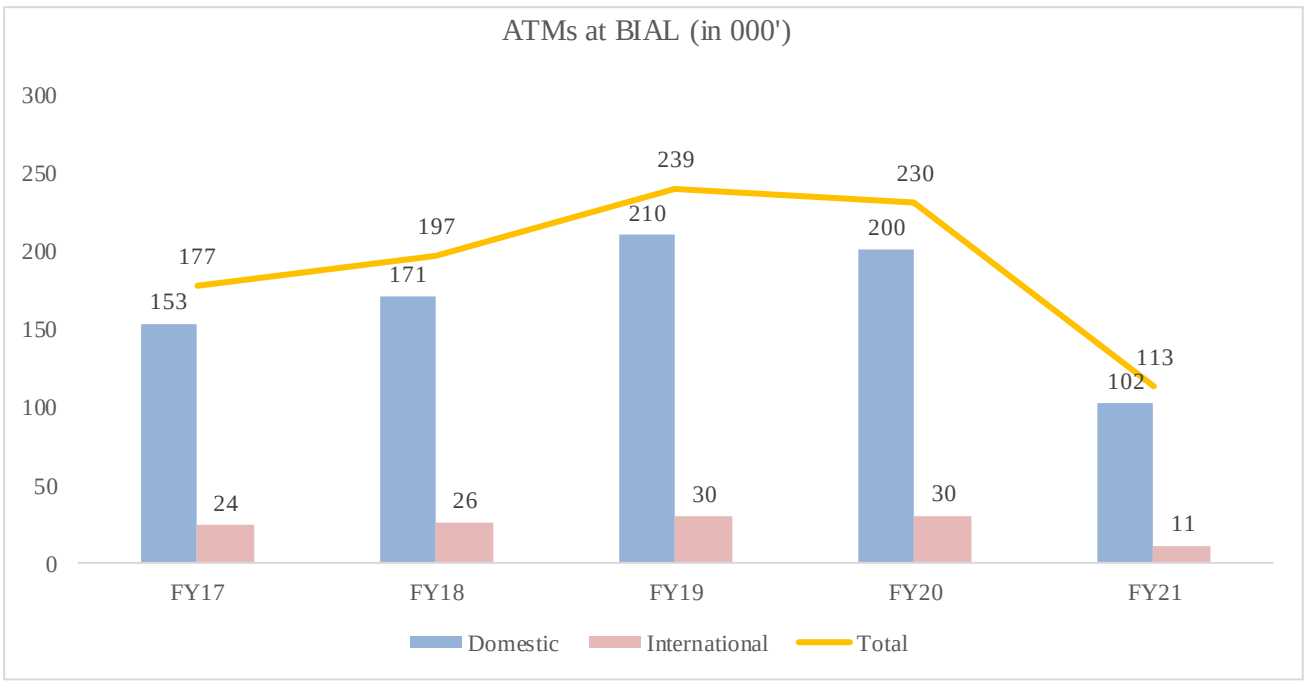
3.4.6 The trends for passenger traffic, ATMs and cargo at BIAL can be seen in the graphs below:

Figure 1: Passenger Traffic at BIAL (FY 2017 – FY 2021)



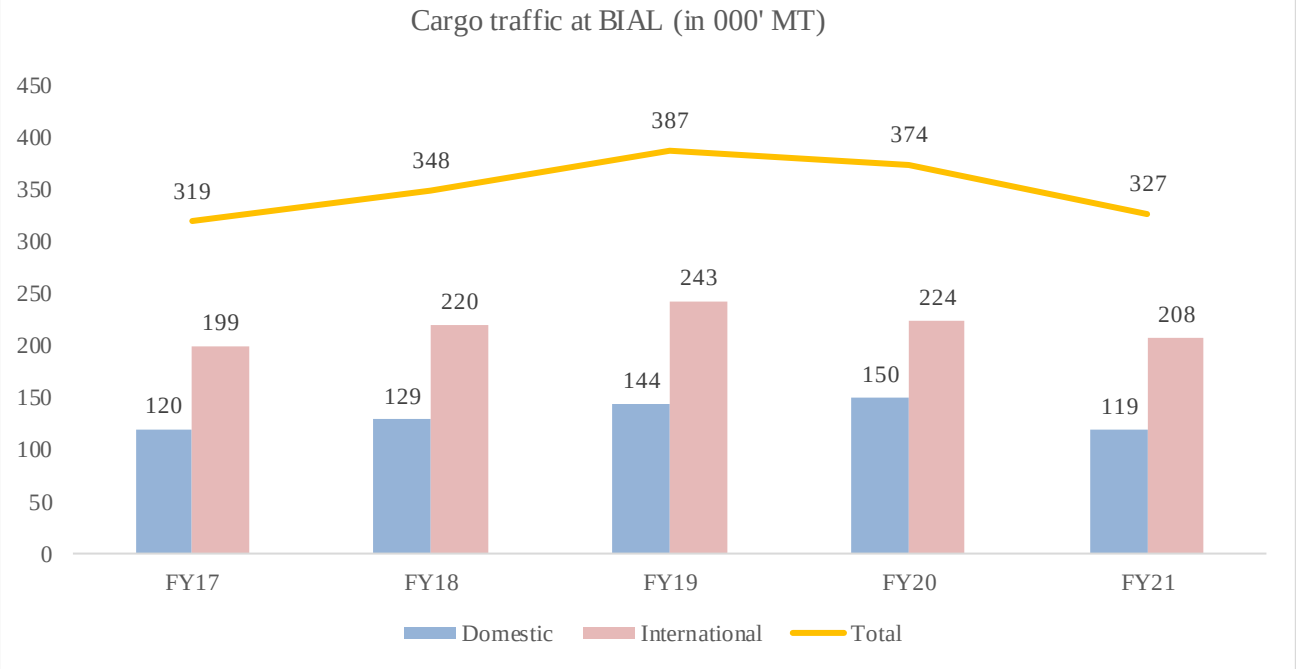
Source: AAI

Figure 2: ATMs at BIAL (FY 2017 – FY 2021)



Source: AAI

Figure 3: Cargo traffic at BIAL (FY 2017 – FY 2021)



Source: AAI

3.4.7 Based on the above, the traffic considered by the Authority for true-up of the Second Control Period is as follows:

Table 19: Traffic considered by the Authority for true-up of the Second Control Period

Revised traffic for BIAL	UoM	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Domestic Pax	Mn	19.28	23.1	28.82	27.78	10.45	109.43
International Pax	Mn	3.6	3.81	4.48	4.58	0.47	16.94
Total Pax	**Mn**	**22.88**	**26.91**	**33.31**	**32.36**	**10.91**	**126.36**
Domestic ATM	Nos	153,249	170,539	209,584	200,048	102,459	835,879
International ATM	Nos	24,022	26,021	29,811	30,311	11,192	121,357
Total ATM	**Nos**	**177,271**	**196,560**	**239,395**	**230,359**	**113,651**	**957,236**
Domestic Cargo	MT	119,878	128,504	144,223	150,009	119,104	661,718
International Cargo	MT	199,466	219,899	242,626	224,053	207,568	1,093,612
Total Cargo	**MT**	**319,344**	**348,403**	**386,849**	**374,062**	**326,672**	**1,755,330**

3.5 True up of WACC

BIAL's submission for true up of WACC

3.5.1 BIAL has considered the cost of equity as 23.61% for the computation of WACC of the Second Control Period basis the report prepared by CRISIL Risk and Infrastructure Solutions Limited.

3.5.2 BIAL has considered the actual cost of debt for the computation of WACC for the Second Control Period.

3.5.3 Considering the above, BIAL has submitted the WACC as 15.53% for the Second Control Period. The details are as follows:

Table 20: WACC submitted by BIAL as part of current MYTP submission

Particulars (In %)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cost of Equity	23.61%	23.61%	23.61%	23.61%	23.61%
Cost of SS	0.00%	0.00%	0.00%	0.00%	0.00%
Cost of Debt	9.22%	9.22%	9.22%	9.22%	9.22%
Weighted average gearing of Equity	47.67%	47.67%	47.67%	47.67%	47.67%
Weighted average gearing of SS	5.92%	5.92%	5.92%	5.92%	5.92%
Weighted average gearing of debt	46.40%	46.40%	46.40%	46.40%	46.40%
Fair rate of return (FRoR) / WACC	15.53%	15.53%	15.53%	15.53%	15.53%

Recap of decision taken by the Authority for WACC at the time of tariff determination for the Second Control Period

3.5.4 The Authority had considered cost of equity as 16% in the Second Control Period order of BIAL. AERA had decided to commission a study on cost of equity and consider the results of the same at the time of true up of Second Control Period.

3.5.5 The Authority had decided to exclude "net investment" made by BIAL on Projects other than airport as a reduction from equity deployed for airport project, for computing gearing (used to calculate the Fair Rate of Return). This includes the net invested value in BAHL after adjusting the deposits received from Hotel and the investments proposed in other non-aeronautical subsidiaries.

3.5.6 The Authority had also decided to true up cost of debt based on any changes to interest rates and to true up WACC based on changes to the gearing between equity and debt considering actual position for the control period, at the time of determination of tariff for the next control period.

3.5.7 The WACC estimated by the Authority was 11.93% for the Second Control Period.

Authority's examination of WACC as part of tariff determination for the current control period

3.5.8 The Authority has looked at BIAL's submission with regards to the Weighted Average Cost of Capital. The Authority had at the time of the determination of WACC for the Second Control Period had indicated that WACC shall be trued-up based on changes in gearing between equity and debt, cost of debt shall be trued-up based on changes to interest rates and commission study on cost of equity.

3.5.9 The Authority has carefully examined the funding options used by BIAL in the Second Control Period. An analysis of the funding options and the approach taken by the authority is described in the tables below:

Table 21: Equity considered by the Authority for true-up of the Second Control Period

Average equity (INR cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
As per BIAL	1,565	2,249	2,921	3,339	3,310
Change to equity amount by AERA	To exclude "net investment" made by BIAL on projects other than airport as a reduction from equity deployed for airport project				
Considered for true up	1,419	2,034	2,689	3,102	3,165
Difference	**-145**	**-216**	**-232**	**-237**	**-145**

3.5.10 The Authority had asked for the statutory auditors' certificate for the cost of debt from FY17 to FY20 and accordingly, BIAL had submitted the required certificate. The Authority noted that the cost of debt has been revised by BIAL in the statutory auditor's certificate and the Authority proposes to consider the cost of debt as per the statutory auditor certificate. Further, the Authority had asked BIAL to submit

details of the cost of debt prevalent for the FY 2021. BIAL submitted that in August 2020, the interest rate has been reset to 7.85% from 8.75%. Accordingly, the Authority proposes to consider the weighted average cost of debt of 8.40% for the FY 2021 which will be trued-up based on actuals.

3.5.11 The Authority also noticed that the actual cost of debt for the Second Control Period as 9.11% is considerably lesser than the 10.39% which is the weighted average cost of debt as considered by the Authority for the Second Control Period. The Authority understands that the reduction in the cost of debt is on account of the reduction of rates by RBI. The Authority has hence considered the cost of debt at actuals at 9.11% p.a. for true up of WACC for the Second Control Period.

3.5.12 As per the decision in the Second Control Period order, the Authority had decided to consider 16.00% as the cost of equity. Accordingly, the Authority has proposed to consider the cost of equity as 16.00% for the purpose of true up of WACC for the Second Control Period.

3.5.13 Based on the above, the revised WACC considered for true-up of the Second Control Period is given in the table below:

Table 22: Recomputed WACC considered by Authority for true-up of the Second Control Period

Particulars (In %)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**
Cost of Equity	16.00%	16.00%	16.00%	16.00%	16.00%
Cost of State Support	0.00%	0.00%	0.00%	0.00%	0.00%
Cost of Debt	9.11%	9.11%	9.11%	9.11%	9.11%
Average equity	1,419	2,034	2,689	3,102	3,165
Average State Support	333	333	333	333	333
Average debt	1,461	1,554	1,604	2,720	5,332
Weighted average gearing of Equity	46.40%				
Weighted average gearing of SS	6.22%				
Weighted average gearing of debt	47.38%				
Fair rate of return (FRoR) / WACC	**11.74%**				

3.6 True up of Depreciation

BIAL's submission for true up of depreciation

3.6.1 With reference to AERA order No. 35 / 2017 – 18 in matter of determination of useful life of airport assets dated 12th January 2018 and amendment No. 01 to the order dated 9th April 2018, BIAL has considered a one-time impact of INR 148.7 cr. for the purpose of tariff determination.

3.6.2 BIAL has submitted the following depreciation for true-up of the Second Control Period:

Table 23: Depreciation for Second Control Period as submitted by BIAL

Particulars (In INR Cr.)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**Total**
Depreciation	198.58	201.84	343.48	240.28	317.94	**1,302.13**

Recap of decision taken by the authority for depreciation at the time of tariff determination for the Second Control Period

3.6.3 The Authority had proposed to consider land development works that had been considered by BIAL to have a useful life of 20 years to 50 years based on the lease period available to BIAL.

3.6.4 BIAL had considered the design life for the existing runways and taxiways as 20 years. Since the design of the runway and taxiway was similar to that of other airports, the Authority decided to revise the useful life of the asset to 30 years starting 1st April 2018 as per Companies Act.

3.6.5 The Authority vide its decision number 7a (ii) of SCP order had decided to true up depreciation at the time of determining aeronautical tariffs in the Third Control Period based on actual date of capitalization of assets as well as based on Order No. 35/ 2017-18 on useful lives.

Authority's examination and proposal for depreciation as part of tariff determination for the current control period

3.6.6 The Authority proposes to revise the useful life of the assets based on the Order no. 35/ 2017-18 applicable from 1 April 2018 onwards. The Authority's observation in this regard are given below:

a) Asset Class – Plant and Machinery (Aerobridges, Airport Communication, Baggage Handling, Escalators/ Elevators, HVAC Equipment, Other Airport Equipment and Security/ Safety Equipment) - The Authority has examined the below submission of BIAL in its letter to AERA dated 25 April 2018 on considering a lower useful life of 7.5 years for certain airport specific assets falling within Plant and Machinery due to extra shift operations:

"KIA is a fast growing airport and has witnessed rapid passenger growth and high air traffic movement. Airport specific equipment such as aero bridges, baggage handling system, escalators, elevators, travellite, HVAC equipment, cargo ASRS, ETV Equipment, X Ray machine, RT Set, DFMD, HHMD, security equipment are continuously used and need higher maintenance. Being used in triple shift , these equipments undergo wear and tear and this reduces their useful life. BIAL wishes to submit they it would adopt lower useful life for certain assets used 24/7 on triple shift basis based on technical justification."

The Authority noted that the useful life of assets related to Plant and Machinery is 15 years as given in the AERA's order No. 35 / 2017 – 18 in matter of determination of useful life of airport assets dated 12th January 2018 and amendment No. 01 to the order dated 9th April 2018. The useful life prescribed in AERA's order has considered the typical usage of these assets for an airport and there appears to be no reason for the usage of these assets to vary from the typical usage for BIAL. Further, the Authority notes that it provides BIAL with adequate maintenance expenditure to enable the airport to maintain the assets in good working conditions during the life of the assets. Therefore, the Authority proposes to not consider the lower useful life submitted by BIAL for the Plant and Machinery assets.

b) Asset Class – Buildings – The Authority has noted that BIAL has considered a lower useful life for assets under Canopy, New Project Office building, and Nursery Unit under Building category. The Authority notes that all these assets are part of the building. AERA's Order no. 35/ 2017-18 does not provide for reducing the life of assets under Asset Class Buildings. The Authority has noted that BIAL has not given the rationale for lower useful life in its technical justification for these assets. The Authority has issued Order no. 35/ 2017-18 as part of its normative approach to various Building Blocks in the Economic regulation of Major Airports where it has stated that *"The Authority has been of the considered view, that it would be preferable to have as far as practicable, a broad year to year consistency in what Depreciation is charged by the companies as certified by the relevant statutory auditors and what the Authority would take into account in its process of tariff determination. Issue of a notification will ensure this objective."* Therefore, the Authority proposes that the useful life for these assets should be same as building assets class.

c) Asset Class – Runway and Taxiway– The Authority has noted that BIAL has considered a lower useful life of 20 years for assets under Runway and Taxiway and a useful life of 5 years for runway top layer of the New South Parallel Runway (NSPR). The Authority has noted that BIAL has not given the rationale for lower useful life in its technical justification for these assets. Since the Authority has allowed the upgradation of runway to be amortized over the balance period of the useful life of the

original runway, which addresses the requirement of upgrades required for the runway, the Authority proposes to not consider the shorter useful life for runway, taxiway and runway top layer.

d) Other asset classes – The Authority proposes to revise the useful life of the other asset classes (IT equipment, furniture and fixtures, other roads, etc.) based on the useful life given in the Order no. 35/ 2017-18.

3.6.7 Additionally, the Authority proposes to undertake the following changes to the submission of BIAL relating to depreciation:

- The Authority had considered a useful life of 50 years for land development capital expenditure in its 2nd control period order based on the available lease period. BIAL has commissioned the land development capex in FY20 and therefore has considered the useful life as 48.5 years based on the available lease period. However, while projecting the depreciation for FY21, BIAL has considered the useful life of land development capex as 30 years. Based on the useful life in FY20, the Authority proposes to consider the same useful life of 48.5 years for land development capex in FY21.
- Adjustment of depreciation of the assets excluded as per EIL study
- Adjustment of depreciation on the pre-operative expenses excluded from the RAB

3.6.8 The Authority proposes to consider the below useful life from 1 April 2018 onwards for the true-up of the Second Control Period.

Table 24: Useful life considered by the Authority from 1 April 2018 onwards for true-up of depreciation for the Second Control Period

Asset type	Useful life (years)
Earthwork	48.5
Terminal, utility, office and other buildings	30
Runway, taxiway and apron	30
Water management system	30
Roads	5
Roads (Trumpet)	20
Baggage handling, aerobridges, HVAC equipment, other airport equipment	15
Electrical fittings	10
Security/ safety equipments	15
IT Equipment	6
Software	5
Furniture and fixtures	7
Vehicles	8
Office equipment	5
Intangibles (agreements)	30

3.6.9 The Authority noted the one-time depreciation charge submitted by BIAL for FY19 is on account of the note no. 2 of the Order no. 35/ 2017-18 wherein it is stated that the book value of the asset as on 1 April 2018, after retaining the residual value, shall be recognized in the opening balance of the retained earnings where the remaining useful life of an asset is nil. For the assets with nil remaining life as on 1 April 2018 as per the Order no. 35/ 2017-18, BIAL has computed the one-time depreciation amount of INR 148.7 cr. Based on the changes to the useful life for canopy, airport communication and other

airport equipment proposed by the Authority in para 3.6.6, the revised one-time depreciation amount proposed by the Authority is given in the table below.

Table 25: One-time adjustment for depreciation as proposed by the Authority

Asset Sub-category	Existing useful life before 1 April 2018	Revised useful life as per BIAL's technical evaluation	Revised life as per Authority	One-time impact (INR cr.)*
Total one-time depreciation as per BIAL				**148.7**
Adj. - Canopy	30	9	30	-21.9
Adj. - Airport Communication	10	7.5	15	-0.3
Adj. - Other airport equipment	10	7.5	15	-0.5
Total one-time depreciation as per Authority				**125.9**

*difference is due to rounding off

3.6.10 The Authority had conducted an independent study on the asset allocation of the Second Control Period for BIAL (refer Annexure I for summary of the report and Appendix II for the report). The Authority proposes to apply the proportion of the aeronautical assets as per the study on total depreciation, recomputed based on the revised useful life of assets, to determine the depreciation on aeronautical assets. The Authority noted that the proportion of the aeronautical assets is varying from year-on-year basis since BIAL has undertaken expansion of the airport facilities. Therefore, the Authority proposes to apply the proportion of the aeronautical assets of a particular year to the depreciation amount of the respective year.

3.6.11 Based on the changes suggested above, the depreciation proposed by the Authority for true-up of the Second Control Period is given in the table below:

Table 26: Depreciation considered by the Authority for true-up of Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Total depreciation	**213.83**	**217.54**	**238.51**	**262.70**	**339.26**	**1,271.83**
Adj. - Change in useful life, revision in asset addition			-42.62	-50.37	-60.71	**-153.70**
Add - One time depreciation impact			125.92			**125.92**
Adj. - EIL assets	-4.19	-3.92	-11.34*	-0.90	-0.90	**-21.24**
Adj. - Depreciation on excluded pre-operative expenses	0.00	-0.03	-0.06	-1.27	-2.48	**-3.84**
Total adjusted depreciation	**209.64**	**213.59**	**310.40**	**210.16**	**275.16**	**1,218.96**
Aeronautical proportion as per asset allocation study	**89.29%**	**88.87%**	**88.96%**	**91.77%**	**90.75%**	

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Aeronautical depreciation as per the Authority	**187.19**	**189.82**	**276.14**	**192.86**	**249.71**	**1,095.72**

*amount adjusted on account of one-time depreciation charge on the furniture related assets

3.7 True up of Operating Expenditure

BIAL's submission for true up of operating expenses

3.7.1 BIAL has submitted the following aeronautical operating expenses for true up of the Second Control Period:

Table 27: Operating expenses (Aero) submitted by BIAL for the Second Control Period

Operating expenses	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	116.01	118.27	146.58	186.17	203.47	770.50
O&M	83.92	98.84	99.15	117.12	120.27	519.29
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utilities	37.72	42.64	34.68	36.45	33.08	184.58
Insurance	1.60	2.26	1.97	3.19	7.70	16.72
Rates & taxes (other than IT)	8.72	6.53	9.36	8.90	9.16	42.68
Marketing & Advertising	8.09	9.25	15.31	19.88	15.61	68.14
CSR	3.72	4.81	16.00	19.51	16.42	60.46
General admin costs	26.59	33.65	28.69	32.74	36.01	157.68
Total operating expenses - Aero	**299.37**	**329.67**	**365.58**	**438.20**	**456.40**	**1,889.23**
Less: Disallowance - Interest/hotel cost						-
Concession fee	32.67	37.06	29.29	22.95	7.80	129.76
Waiver and bad debts	-	0.60	11.15	2.74	-	14.49
Total Operating Expenditure – Aero	**332.05**	**367.33**	**406.02**	**463.89**	**464.20**	**2,033.48**

3.7.2 The submissions of BIAL relating to opex for the Second Control Period are as follows:

- Waiver and bad debts - BIAL has considered waiver and bad debts as part of operational expenditure.
- CSR expenditure – BIAL has considered CSR as part of operational expenditure.

3.7.3 BIAL has submitted a certificate from Sreedar Mohan and Associates on the allocation of operating expenses into aeronautical and non-aeronautical for the Second Control Period. The ratio of allocation of operating expenditure into aeronautical and non – aeronautical as per the certificate is given below:

Table 28: Aeronautical ratio for operating expenses as per BIAL

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Personnel Expenses	94%	94%	93%	92%	92%
Operations & Maintenance	89%	89%	88%	89%	89%
Concession Fee	Revenue ratio	Revenue ratio	Revenue ratio	Revenue ratio	Revenue ratio
Lease Rent	100%	100%	100%	100%	100%
Utilities	100%	100%	100%	100%	100%
Insurance	91%	90%	90%	90%	90%
Rates & Taxes (other than IT)	100%	100%	100%	100%	100%
Collection Cost	100%	100%	100%	100%	100%

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Other Marketing costs	95%	90%	88%	86%	86%
Waivers & Bad Debts	100%	100%	100%	100%	100%
CSR	100%	100%	100%	100%	100%
Total General Administration Costs	99%	98%	95%	91%	91%

Recap of decision taken by the Authority for Operating expenses at the time of tariff determination for the Second Control Period

3.7.4 The Authority notes the following operating expenses considered at the time of tariff determination for the Second Control Period vide decision number 9a (i):

Table 29: Operating expenses as considered by the Authority at the time of tariff determination for the Second Control Period

Operating expenses	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	107.77	128.73	146.7	164.6	193.92	741.72
O&M	82.73	95.14	109.41	125.82	144.69	557.79
Lease Rent	13.03	13.42	13.83	14.24	14.67	69.19
Utilities	40.64	42.77	48.88	51.4	60.32	244.01
Insurance	3.54	4.54	4.81	6.08	8.86	27.83
Rates & taxes (other than IT)	8.72	8.8	8.87	8.96	9.4	44.75
Marketing & Advertising	7.58	8.69	9.83	11.12	12.58	49.80
CSR	0	0	0	0	0	-
General admin costs	19.66	10.56	23.79	26.17	28.78	108.96
Total Operating expenses - Aero	**283.67**	**312.65**	**366.12**	**408.39**	**473.22**	**1,844.05**
Less: Disallowance - Interest / Hotel cost	-0.2	-0.28				
Concession fees	39.89	44.89	29.48	35.2	42.03	191.49
Total Operating expenditure - Aero	**323.36**	**357.26**	**395.6**	**443.59**	**515.25**	**2035.54**

3.7.5 The key decisions of the authority relating to operating expenditure in the Second Control Period order is summarized in the table below:

Table 30: Key decisions of the authority relating to operating expenditure for BIAL

Particular	Reference in Order	AERA's Decisions	Reference in Hon'ble TDSAT Order	Hon'ble TDSAT 's Order
Bad debts	18.36.2 (FCP Order) and 12.3.31 (SCP Order)	Consider INR 47.51 cr. of actual bad debts (Kingfisher airlines) written off during FY 2013 as part of operational expenditure. Authority proposed to not consider write off of any bad debt other than Kingfisher, as the airport operator is expected to recover the same in normal course of business.	Para 112	*"Allowing bad debts to be recovered as operating expenses is a bad precedent and should not be followed in future because users should not be put to penalty for no fault of theirs. However, for pragmatic reasons such decision for the First Control Period is not set aside."*

Particular	Reference in Order	AERA's Decisions	Reference in Hon'ble TDSAT Order	Hon'ble TDSAT 's Order
Utility charges	12.7.5	Similar to considering lease rentals from aeronautical concessionaires as aeronautical revenue, the Authority has considered infrastructure recoveries for utilities from aeronautical service providers as aeronautical and has considered this as deduction from utility cost.	Para 83	*"…The claim of BIAL to treat infrastructure recoveries from net cost of utilities realized from concessionaries providing aeronautical services as non-aeronautical revenue cannot be accepted…"*
CSR expenses	12.3.33	Being not related to airport activity, the Authority proposed to not allow CSR expenditure for First Control Period and Second Control Period.	Para 81	*"The decision of the Authority to not allow CSR expenditure as a cost of the Airport Operator is not proper and is set aside. The Authority shall pass consequential orders so as to prevent loss of or reduction in the determined fair return to the equity holders. Necessary truing-up exercise shall be done accordingly."*
Lease Rentals	12.3.19	The Authority understood that usage towards non – aero / non – airport would be a small percentage of the total land lease and hence decided to not allocate any cost to non – aeronautical services		

3.7.6 Additionally, the Authority had decided to true-up operating expenses for the Second Control Period at the time of determination of tariff for the Third Control Period considering the results of the study on allocation of expenses between aeronautical and non-aeronautical services.

Authority's examination and proposal for operating expenses as part of tariff determination for the current control period

3.7.7 The Authority has commissioned a study to determine efficient aeronautical operation and maintenance costs for true-up of the Second Control Period for BIAL (refer Annexure II for summary of the report and Appendix III for the report).

3.7.8 The Authority noted that the study has bifurcated operations and maintenance costs into aeronautical, non-aeronautical and common costs based on the provisions of the AERA Act, 2008 and the guidelines issued from time to time.

3.7.9 The Authority noted the below bifurcation methodology of the personnel cost, operation and maintenance cost, general administration cost, marketing and advertising cost (except collection charges which are considered as aeronautical expense) is undertaken as per below:

a) These major expenses are sub-divided into sub-cost centres

b) Each sub-cost centre is categorized into aeronautical, non-aeronautical and common and the expenses within that sub-cost centre are also categorized accordingly

c) These common costs except for marketing and advertisement expenses have been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses within the major cost head). Marketing and advertisement expenses are bifurcated based on 85:15 ratio which is the average for previous years

d) Sub-cost centres whose allocation is changed from aeronautical to common include quality management, corporate affairs, terminal operations, ops, planning and project co-ordination, innovation lab, landside maintenance – special equipment, utilities – water supply, utilities – power supply, corporate communication, chief operations officer, customer engagement and service quality and president – airport operations.

3.7.10 In the study, the Authority noted that the forecast for FY 2021 is revised based on the data available till December 2020. Therefore, the impact in the FY 2021 is a combination of this revision and the revised segregation logic.

3.7.11 The details of the various adjustments proposed, and its corresponding impact are shown in the table below:

Table 31: Efficient O&M cost adjustment as per the study for the Second Control Period

S. No	Details of Expense	Observation
1	Personnel costs	**Segregation by BIAL:** BIAL has segregated the personnel expenses into various departments / cost centres and categorized under aeronautical, non – aeronautical and common. **Observation:** The personnel costs have been bifurcated into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre wise expenses. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses). Additionally, the numbers for FY 2021 have been revised based on revised estimates submitted by BIAL.
2	Operation & maintenance expenses	**Segregation by BIAL:** BIAL has segregated the O&M expenses into various departments / cost centres and categorized under aeronautical, non – aeronautical and common. **Observation:** The O&M costs have been bifurcated using the same methodology used for personnel costs. Some expenses related to F&B, lounges (except VIP) under the head terminal operations are classified as non–aeronautical expenses. Additionally, the numbers for FY 2021 have been revised based on the actuals submitted by BIAL till Q3 FY 2021 and Q4 is estimated by taking the average for first three quarters.
3	Utilities	**Segregation by BIAL:** BIAL had submitted estimates of utilities costs. **Observation:** The utilities cost has been adjusted for the utility's recoveries from aeronautical concessionaires as per AERA's Second Control Period order for BIAL. The net amount has been considered 100% aeronautical expenses. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to this stand. The utilities cost for FY 2021 has been revised based on the actuals submitted by BIAL till Q3 FY 2021 and Q4 is estimated by taking the average for first three quarters.
4	Insurance	**Segregation by BIAL:** BIAL has considered the asset ratio to bifurcate the insurance expenses into aeronautical and non – aeronautical. **Observation:** Insurance expenses have been bifurcated based on the adjusted gross fixed asset ratio derived from the asset allocation study. Additionally, the numbers for FY 2021 have been revised based on revised estimates submitted by BIAL.

S. No	Details of Expense	Observation
5	Marketing & Advertising	**Segregation by BIAL:** BIAL has bifurcated the expenses department wise into 100% aeronautical, 100% non-aeronautical and common expenses. The common expenses are allocated into aeronautical and non-aeronautical on the ratio of 85:15, which is the average ratio of the previous years. **Observation:** The marketing and advertisement expenses (other than collection charges) are bifurcated department wise into aeronautical, non-aeronautical and common. The common costs are then apportioned in the ratio of 85:15 which is the average of the previous years. Collection charges are considered as aeronautical expense. Additionally, the numbers for FY 2021 have been revised based on the actuals submitted by BIAL till Q3 FY 2021 and Q4 is estimated by taking the average for first three quarters.
6	CSR	**Segregation by BIAL:** BIAL has considered CSR expenses as 100% aeronautical. **Observation:** CSR expense has been considered as operational expenditure as per the directions of the Hon'ble TDSAT judgement dated 16 Dec 2020. These are categorized as common and computed based on the aeronautical profit before tax for BIAL. Additionally, the numbers for FY 2021 have been revised based on revised estimates submitted by BIAL.
7	General admin expenses	**Segregation by BIAL:** BIAL has segregated the general admin expenses into various departments / cost centres and categorized under aeronautical, non – aeronautical and common. **Observation:** The general administrative costs have been bifurcated into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses). Donations have been considered as non – aeronautical while provision for doubtful debts have been excluded from General administrative costs. Additionally, the numbers for FY 2021 have been revised based on revised estimates submitted by BIAL.
8	Waivers and bad debts	Waivers and bad debts have been excluded from the operational expenses. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to this view.

3.7.12 Based on the result of the study, the allocation ratio for operating expenses considered by the authority for true-up is given below:

Table 32: Revised segregation logic for O&M costs proposed to be considered by the Authority for Second Control Period

Operating expenses	Cost allocation % as considered by authority in Second Control Period	Cost allocation % proposed to be considered by the Authority in Second Control Period as per the independent study				
		2017	2018	2019	2020	2021
Personnel Expenses	90%	90.44%	91.05%	89.71%	88.94%	88.94%
Operations & Maintenance	Based on asset ratio	83.62%	84.78%	82.66%	84.49%	89.65%
Lease Rent	100%	100%	100%	100%	100%	100%

Operating expenses	Cost allocation % as considered by authority in Second Control Period	Cost allocation % proposed to be considered by the Authority in Second Control Period as per the independent study				
		2017	2018	2019	2020	2021
Utilities (Net)	100%	100%	100%	100%	100%	100%
Insurance	91%	89.29%	88.87%	88.96%	91.98%	90.93%
Rates & Taxes (other than IT)	100%	100%	100%	100%	100%	100%
Collection cost	100%	100%	100%	100%	100%	100%
Marketing and Advertising	85%	89.82%	83.60%	85.17%	84.80%	84.80%
Total General Administration Costs	90%	95.10%	91.27%	63.34%	59.03%	90.00%

3.7.13 The aeronautical concession fee for BIAL is computed as 4% of the aeronautical revenues. The Authority proposes to consider CGF revenues as part of aeronautical revenues as per the AERA Act, 2008, AERA guidelines, the concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020, for computing the aeronautical concession fees.

3.7.14 Based on the above changes, the revised aeronautical operational expenditure considered for the true-up of the Second Control Period as per the study is given below:

Table 33: Proposed aeronautical operating expenditure by the Authority for the Second Control Period

Operating expenses adjustments	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	107.37	110.43	137.41	174.29	187.78	717.27
O&M	83.03	98.97	96.93	117.09	120.09	516.11
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utilities	36.45	41.92	34.86	34.22	23.41	170.86
Insurance	1.57	2.22	1.94	3.25	5.64	14.62
Rates & taxes (other than IT)	8.72	6.55	9.36	8.90	8.29	41.82
Marketing & Advertising	7.90	9.02	12.93	10.77	6.07	46.69
CSR	2.14	4.22	6.98	6.85	5.21	25.41
General admin costs	23.40	27.34	17.28	19.90	24.09	112.02
Total operating expenses - Aero	**283.59**	**314.08**	**331.52**	**389.51**	**395.26**	**1713.97**
Concession fee	39.63	44.62	38.11	32.85	13.21	168.42
Waiver and bad debts	0.00	0.00	0.0	0.0	0.0	0.0
Total operating expenditure - Aero	**323.22**	**358.70**	**369.63**	**422.36**	**408.47**	**1882.38**

3.7.15 The Authority notes that in order to determine the efficient O&M costs, following is presented in the study (refer Annexure II for summary of the report and Appendix III for the report):

a) The study has given the details of BIAL's budgeting and review process, cost reduction measures undertaken by BIAL.

b) The study has undertaken trend analysis of the various components of the inflation adjusted operational expenditure cost for the period from FY17 to FY20. The study has noted that due to increase in the passenger traffic and addition of new facilities such as new south parallel runway, the operational expenditure cost has increased over this period. The study has noted that the trend in costs with respect to growth in traffic and capacity augmentation indicate that BIAL has maintained the efficiency in operational costs during the Second Control Period.

c) The Authority has noted that report includes the analysis of BIAL's O&M costs with respect to its performance (Internal benchmarking) and its competitors (external benchmarking). It is observed from internal benchmarking that for the period FY12 – FY21, the inflation adjusted costs per pax at BIAL has decreased for major heads except O&M which has shown a marginal increase due to the increase in capacity at the airport. It is noted that the overall (total) operational expenditure incurred by BIAL for the period FY 2017 – FY 2020 appears reasonable in range of other private airports in India.

3.7.16 The Authority proposes to consider the aeronautical operating expenditure as per Table 33 for the purposes of true-up of the Second Control Period.

3.8 True up of Aeronautical taxation

BIAL's submission on taxation

3.8.1 BIAL is entitled to a tax holiday for 10 years in the period of first 15 years of operations. During this period, BIAL is required to pay the Minimum Alternative Tax (MAT) on the book profits of the company. BIAL has availed this tax holiday from FY 2013 for a period of 10 years.

3.8.2 BIAL has computed the tax for true-up considering 30% non–aeronautical revenues as part of Aeronautical P&L in line with the approach followed in the Consultation Paper for DIAL.

3.8.3 The tax outflow submitted by BIAL for the Second Control Period is as follows:

Table 34: Tax reimbursement proposed by BIAL for the Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
IT Reimbursement	55.53	80.38	42.92	0.00	0.00	**178.83**

Recap of decision taken by the Authority for taxation at the time of tariff determination for the Second Control Period

3.8.4 The Authority vide decision number 12.a had decided to consider tax outflow estimate (MAT) for computation of tax for BIAL for the Second Control Period.

3.8.5 The Authority notes the following tax considered at the time of tariff determination for the Second Control Period vide decision number 12a (i):

Table 35: Tax considered by the Authority at the time of tariff determination for the Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
IT Reimbursement	71.34	97.04	0.00	0.00	0.00	168.38

Authority's examination and proposal for taxation as part of tariff determination for the current control period

3.8.6 The Authority noted that BIAL has considered the 30% of non-aeronautical revenues to compute the aeronautical tax. The fact that a part of non-aeronautical revenues is used for cross-subsidization as per the hybrid till mechanism does not change the nature of such revenues to aeronautical. Cross-subsidization as per hybrid till mechanism is done in order to reduce tariff pressure on passengers and to incentivize the airport operator to make effective investments in non-aeronautical revenue generating sources.

3.8.7 The consideration of 30% non-aeronautical revenues for computation of aeronautical tax will increase tax reimbursement beyond the requirement pertaining to aeronautical services leading to an artificial tax benefit. The same could lead to the effective cross subsidy benefit being passed on to the airport user being less than 30% to the extent of the artificial tax benefit the airport operator receives in the event of considering 30% non-aeronautical revenues as part of revenue from aeronautical services.

3.8.8 Therefore, the Authority is of the view that:

a) 30% non-aeronautical revenues should not be treated as a subsidy for the airport operator as the airport operator has already earned it from non-aeronautical services and is meant as a cross subsidy to the airport user.

b) Consideration of 30% non-aeronautical revenues as part of revenues from aeronautical services would result in undeserved enrichment to the airport operator effectively reducing the cross-subsidy benefit to the airport user from the present 30% of non-aeronautical revenues.

c) Further, this issue has been decided by the Authority and the details may be seen in Chapter 8 of DIAL Tariff Order No. 57/2020-21 dated 30 December 2020 for the Third Control Period.

3.8.9 The Authority, in line with its decision for other airports, proposes to not consider 30% of non-aeronautical revenues while computing aeronautical taxation for the true-up of the Second Control Period.

3.8.10 As per the Second Control Period order, the Authority proposes to allow actual aeronautical MAT as passthrough for true-up of the Second Control Period. The Authority noted that BIAL has paid MAT at effective tax rate of 19.10%, 19.19%, 19.40% and 16.94% from FY17, FY18, FY19 and FY20 respectively by dividing MAT payment by the Profit before Tax (PBT) for the respective years. Tax forecasted for FY21 is nil due to negative PBT.

3.8.11 The Authority has noted that BIAL has not considered the one-time depreciation charge in the P&L while computing aeronautical taxation. BIAL, in its response to queries, has submitted that the one-time depreciation charge would have been charged to P&L account and since there is a regulatory over-ride in Note no. 2 of Order no. 35, the same is adjusted in retained earnings. Since, one-time depreciation is allowed in the computation of the ARR, the Authority proposes to consider the one-time depreciation charge while computing the aeronautical Profit Before Tax (PBT).

3.8.12 Based on the above changes, the Authority proposes to determine the aeronautical tax by considering the effective tax rate on the aeronautical PBT as given below:

Table 36: Proposed taxation for the Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
MAT paid by BIAL	115.94	153.92	131.04	71.75	0.00	

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Aero revenues	996.05	1,121.69	959.27	828.51	332.64	**4,238.17**
30% of non-aero revenues	0.00	0.00	0.00	0.00	0.00	**0.00**
Aero operational expense	-323.22	-358.70	-369.63	-422.36	-408.49	**-1,882.40**
EBITDA	672.83	762.99	589.64	406.16	-75.85	**2,355.77**
Aero Depreciation	-187.19	-189.82	-276.14	-192.86	-249.71	**-1,095.72**
Interest expenses	-143.97	-106.48	-93.71	-118.22	-162.14	**-624.48**
PBT	**341.67**	**466.69**	**219.79**	**95.08**	**-487.69**	**635.58**
Effective tax rate	19.13%	19.20%	19.42%	17.04%	0.00%	
Aero tax	**65.35**	**89.62**	**42.69**	**16.20**	**0.00**	**213.83**

3.9 True up of non-aeronautical revenue

BIAL's submission on non – aeronautical revenue

3.9.1 The non-aeronautical revenue submitted by BIAL for the true-up of the Second Control Period is given below:

Table 37: NAR submitted by BIAL for true up of Second Control Period

Particulars (In INR crore)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Non – Aviation Revenues (A)						
Car park	63.3	75.4	88.7	90.3	18.7	336.4
Terminal Entry/Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0
Retail	105.3	118.5	143.4	160.9	15.5	543.6
Food & Beverage	31.9	41.1	57.0	69.1	11.9	211.0
Advertising & Promotions	71.8	77.9	77.6	75.2	19.9	322.4
Rents and Land Leases	28.2	30.7	34.7	39.3	43.1	175.9
Lounge Revenues	19.9	26.9	33.5	38.8	5.2	124.4
Utility Charges	5.7	5.6	5.8	5.8	5.6	28.6
Flight Catering	9.1	9.9	12.7	11.7	5.6	48.9
Non-Aviation Revenues - Others	5.9	8.0	9.9	14.3	7.8	45.8
Misc. Income (Including entry)	0.2	0.1	0.0	0.0	0.0	0.3
Total non – aviation revenues	**341.3**	**394.0**	**463.2**	**505.3**	**133.3**	**1837.2**
Aviation Concessions (B)						
Cargo	41.8	43.9	47.2	44.3	30.7	207.8
Fuel Farm	74.9	81.9	90.4	74.9	2.5	324.7
Ground Handling	5.0	6.0	8.0	38.8	22.7	80.4
ICT	16.9	18.0	17.4	17.5	16.1	85.9
Common Infrastructure Charge	34.5	38.9	56.7	67.0	18.6	215.8
Total Aviation Concessions	**173.2**	**188.7**	**219.6**	**242.6**	**90.6**	**914.6**
Total non – aeronautical revenue (A+B)	**514.5**	**582.7**	**682.8**	**747.9**	**223.9**	**2751.8**

3.9.2 BIAL has given the following submissions relating to non – aeronautical revenues:

- **Treatment of CGF -** BIAL has considered revenues from CGF as non – aeronautical revenues

- **Income from real estate and Interest** – BIAL has not considered income from real estate and interest for the computation of ARR.
- Reasons for increase in non – aeronautical revenues till FY 2020:
- **Land side traffic -** Increase on account of app taxi providers like Ola & Uber
- **Retail -** Increase on account of opening of "Quad" which is a retail and F&B plaza opposite arrivals and increase in number of F&B outlets and award of new tenders on the kerb side
- **Lounge Revenue -** Increase on account of award of contract to new operator in 2019
- Reasons for reduction in non – aeronautical revenues for FY 2021:
- Reduction in passengers and low customer sentiments affecting sales per pax due to COVID19
- Waiver of MAG by BIAL across all concessionaires for the period March to October 2020.
- Reduction in revenue share by 15 – 20% for all outlets to sustain business operations

Recap of decision taken by the Authority for Non – aeronautical revenue at the time of tariff determination for the Second Control Period

3.9.3 The Authority notes the following non – aeronautical revenues considered at the time of tariff determination for the Second Control Period vide decision number 10a (i):

Table 38: Non – aeronautical revenue as considered by the Authority at the time of tariff determination for the Second Control Period

Particulars (In INR crore)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Car park	63.3	71.3	80.2	90.2	101.5	406.5
Terminal Entry/Miscellaneous Income	0.2	0.2	0.2	0.2	0.2	1
Retail	108.3	121.9	137.1	154.2	173.5	695
Food & Beverage	31.9	35.9	40.4	45.4	51.1	204.7
Advertising & Promotions	71.8	78.0	81.9	86.0	90.3	408
Rents and Land Leases	18.2	23.0	24.4	25.8	27.6	119
Lounge Revenues	19.8	22.2	25.0	28.1	31.7	126.8
Utility Charges	2.2	2.2	2.2	2.2	4.3	13.1
Flight Catering	8.5	9.5	10.7	12.0	13.5	54.2
Non-Aviation Revenues – Others	5.9	17.9	5.9	5.9	5.9	41.5
Real Estate	0	0	0	0	0	0
Total Non-Aero Revenues	**330.0**	**382.0**	**407.9**	**450.1**	**499.5**	**2069.5**
Add: Revenue considered for land lease hotel	9.3	9.3	9.3	9.3	9.3	46.5
Add: Interest income on estimated cash	21.4	42.2	18.0	11.1	5.3	98
Total considered for computing 30% adjustment	**360.7**	**433.5**	**435.1**	**470.5**	**514.0**	**2213.8**

3.9.4 The decisions of the Authority relating to non–aeronautical revenue for BIAL is given in the table below:

Table 39: Key decisions of the authority relating to non – aeronautical revenue for BIAL

Particular	Reference in Order	AERA's Decisions	Reference in Hon'ble TDSAT Order	Hon'ble TDSAT 's Order
Rent & Land lease	4.5.22	Rentals received from aeronautical service providers will be considered as aeronautical revenue.	Para 83	*"The treatment by the Authority in respect of Lease Rentals and Infrastructure Recovery is proper and requires no interference."*
Utility charges	13.6.10	Revenues from aeronautical concessionaires to be considered as recoveries and reduced from utility cost (operating expenditure) and consider net costs of utilities as aeronautical.	Para 83	*"The treatment by the Authority in respect of Lease Rentals and Infrastructure Recovery is proper and requires no interference."*
CGF, ICT, Aerobridge, fuel throughput and Common Infrastructure Charges (CIC)	4.5.16	Consider revenue from CGF, ICT, Aerobridge, fuel throughput and Common Infrastructure Charges (CIC) as aeronautical revenue	Para 31	*"…The determination of tariff by the impugned order by taking into consideration CGF revenues as aeronautical revenues is also found to be in order requiring no interference…"*
Interest income	13.6.8	Consider interest income as part of non – aeronautical revenue	Para 73	*"The decision of the Authority to consider interest income as non-aeronautical revenue is correct and BIAL's claim to exclude such income altogether is not found acceptable."*
Hotel subsidiary – BAHL	13.6.11 and 13.6.13	1. Consider notional land lease rent for the area given on lease to the hotel operator in the absence of land lease agreement between BIAL and BAHL. 2. Interest income earned on deposit received from hotel project as non– aeronautical revenue. Other income interest includes income from interest on security deposit from BAHL.	Para 71 and Para 73	*"On consideration of the discussion made by the Authority in the relevant paragraphs noted above, no good reasons are found to interfere with the views of the Authority on this issue."*
Real estate	4.5.36	Consider revenue from real estate as non– aeronautical revenue	Para 40	*"The claim of BIAL that there is additional land beyond the airport precincts and therefore, beyond the tariff determination power of the Authority cannot be accepted. Income from such land has been correctly treated as non-aeronautical revenue."*

Particular	Reference in Order	AERA's Decisions	Reference in Hon'ble TDSAT Order	Hon'ble TDSAT 's Order
Cargo Village	8.19 (FCP Order)	Revenue from cargo village assets to be treated as non–aeronautical revenues.		

3.9.5 Additionally, AERA had decided in the Second Control Period order to review and true-up the non-aeronautical revenues on actuals, at the time of determination of tariff for the next control period.

Authority's examination and proposal for non–aeronautical revenue as part of tariff determination for the current control period

3.9.6 The Authority proposes to undertake the following changes to the submission of BIAL relating to non – aeronautical revenue:

Treatment of CGF, ICT, fuel throughput, Aerobridge and Common Infrastructure Charges

3.9.7 In the Second Control Period order, the Authority had considered revenue from CGF, ICT, aerobridge, fuel throughput and Common Infrastructure Charges (CIC) as aeronautical revenues as per the AERA Act, 2008, AERA guidelines and the concession agreement of BIAL. Accordingly, the Authority in line with the approach followed in the Second Control Period order proposes to consider the revenue from CGF, ICT, aerobridge, fuel throughput and CIC as aeronautical revenues for true-up of the Second Control Period as per the AERA Act, 2008, AERA guidelines, the concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020.

Treatment of lease rentals from aeronautical service providers

3.9.8 In the Second Control Period order, the Authority had decided to consider the rentals received from aeronautical service providers as aeronautical revenue. Accordingly, the Authority in line with the approach followed in the Second Control Period order proposes to consider the revenue from rentals received from aeronautical service providers as aeronautical revenues for true-up of the Second Control Period. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

Treatment of revenues from real estate

3.9.9 In the Second Control Period order, the Authority had considered revenue from real estate as non–aeronautical revenue as per the AERA Act. Accordingly, the Authority in line with the approach followed in the Second Control Period order proposes to consider the revenue from real estate as non-aeronautical revenues based on the AERA Act, 2008, AERA guidelines, concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020.

3.9.10 The Authority had noted in the Second Control Period order that there was no agreement between BIAL and BAHL for the land leased for the hotel project. The Authority had assumed a notional annual lease rental of INR 9.26 cr. for the hotel project and assumed it as non-aeronautical revenue for the Second Control Period. BIAL has entered into an agreement with BAHL from 1 April 2019. As per the agreement between BAHL and BIAL, annual lease rent of INR 2.48 cr. with an escalation of 10% every 3 years is payable by BAHL. Accordingly, it is proposed to consider a notional lease rent of INR 9.26 cr. from FY17 to FY19 due to lack of an agreement during this period followed by the actual lease rent received by BIAL from BAHL in FY20 and FY21 as non-aeronautical revenue.

3.9.11 The Authority had noted that BIAL has formed a subsidiary Bengaluru Airport City Limited (BACL) in January 2020 to carry out real estate activities such as development of commercial ventures such as hotels, restaurants, conference venues, meeting facilities, business centres, trade fairs, real estate, theme parks, amusement arcades, golf courses and other sports and/or entertainment, facilities, banks and exchanges and shopping malls, as provided for in the Concession Agreement. BIAL has submitted that the revenues from BACL to BIAL is nil in FY21 and therefore it would not appear in the true-up of the Second Control Period. Accordingly, the Authority has considered nil revenues from BACL to BIAL in FY21 for true-up of the Second Control Period.

3.9.12 The Authority expects BIAL to work on these assets in compliance with the provisions of Land Lease Agreement, State Support Agreement and other relevant documents.

Treatment of lease rentals from AAI for office space

3.9.13 The Authority asked BIAL to submit the details of the lease rentals earned from the office space leased to Airports Authority of India (AAI). BIAL in its response dated 12th Feb 2021 submitted that AAI has been given 3,091 sq. m. of office in FY17 which was increased to 5,836 sq. m. in FY21 and there is no lease rental arrangement between BIAL and AAI.

3.9.14 The Authority is of the view that BIAL cannot have differential treatment of rental arrangement among various stakeholders at the airport. Further, the Authority notes that due to nil lease rentals from AAI, the non-aeronautical revenues proposed by BIAL for the Second Control Period are lower which leads to reduction in the cross-subsidization of the aeronautical revenues. Therefore, the Authority proposes to consider a notional lease rental for the office space leased to AAI for the Second Control Period.

Treatment of interest income

3.9.15 In the Second Control Period order, the Authority had decided to consider revenue from interest income as non-aeronautical revenue as per the AERA Act. Accordingly, the Authority proposes to consider the interest income as non-aeronautical revenue for true-up of the Second Control Period. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

Treatment of utilities charges recovery

3.9.16 In the Second Control Period order, the Authority had decided to consider revenue from aeronautical concessionaires as recoveries and reduced from utility cost (operating expenditure) and consider net costs of utilities as aeronautical. Accordingly, only the utility charges recoveries from non-aeronautical concessionaires is considered as non-aeronautical revenues. Accordingly, the Authority proposes to consider only the utility charges recoveries from non-aeronautical concessionaires as non-aeronautical revenues for the true-up of the Second Control Period. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

3.9.17 Based on the above changes, the proposed non – aeronautical revenue considered for the true-up of the Second Control Period is given below:

Table 40: Proposed NAR by the Authority for the Second Control Period

Particulars (In INR crore)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
NAR - As per BIAL	**514.49**	**582.66**	**682.83**	**747.90**	**223.88**	**2,751.76**
Adjustment to non-aeronautical revenues						
Less: Rents and Land Leases related to CGF	-6.03	-6.64	-7.50	-12.23	-18.30	**-50.70**
Less: Revenues from CGF, ICT, fuel throughput, Aerobridge and Common Infrastructure Charges	-173.16	-188.66	-219.59	-242.57	-90.58	**-914.56**

Particulars (In INR crore)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Add: Revenues from real estate	0.00	0.03	0.40	2.94	2.97	**6.34**
Add: Notional lease rent from BAHL from FY17 to FY19	9.26	9.26	9.26	0.00	0.00	**27.78**
Add: Notional lease rental for AAI office space	6.02	6.32	6.63	6.97	13.15	**39.09**
Add: Interest income	20.36	41.63	66.51	21.43	18.74	**168.66**
Less: Adjustment for utility charges recovery	-2.56	-2.53	-2.50	-3.50	-3.96	**-15.05**
Revised non-aeronautical revenues	**368.37**	**442.07**	**536.04**	**520.94**	**145.89**	**2,013.31**

3.10 True-up of Aeronautical revenue

BIAL's submission for true up of aeronautical revenue

3.10.1 BIAL has submitted details of aeronautical revenues (after considering cargo, ground handling and fuel services as non – aeronautical) for the Second Control Period as follows:

Table 41: Aeronautical revenue as submitted by BIAL

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
User Development Fee	501.13	577.76	461.84	399.67	82.93	2023.32
Landing Charges	303.44	334.89	259.08	165.22	99.67	1162.30
Parking Charges	2.63	3.24	2.61	1.88	0.81	11.16
Housing Charges	9.67	10.51	8.65	6.95	3.70	39.48
PSF / Spare	-	-	-	-	-	0
Total Aeronautical Revenue	**816.9**	**926.4**	**732.2**	**573.7**	**187.1**	**3236.3**

Recap of decision taken by the Authority for aeronautical revenue at the time of tariff determination for the Second Control Period

3.10.2 The Authority vide decision no. 1a (ii) of the Second Control Period order had decided to consider revenues from Cargo, Ground Handling and Fuel farm services and rentals from leasing of space to agencies for providing core aeronautical services as aeronautical revenues.

3.10.3 BIAL has submitted a revenue of INR 7.58 cr. in FY21 from express cargo in its MYTP submission. BIAL has also submitted to the Authority that the operation start date of the express cargo facility has been deferred and proposed to the Authority to consider INR 2.52 cr. in FY21 instead of the earlier submission of INR 7.58 cr. Accordingly, the Authority has proposed to consider the revised revenue from express cargo at INR 2.52 cr. in FY21 as aeronautical revenue.

Authority's examination and proposal for aeronautical revenues as part of tariff determination for the current control period

3.10.4 In line with the Authority's approach taken in the previous control periods for BIAL, the Authority proposes to consider revenue from CGF services and rentals from leasing of space to agencies for providing core aeronautical services as aeronautical revenues as per the AERA Act, 2008, AERA guidelines, the concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020. The Authority noted that the revenues from CUTE/ CUSS/ BRS charges (ICT) and Common Infrastructure Charges (CIC) has been included by BIAL as part of the Aviation Concessions revenues and the same has been taken into consideration for the computation of the aeronautical revenues by the Authority.

3.10.5 The Authority sought the information of the discounts offered by BIAL on the Authority approved tariff card during the Second Control Period. BIAL submitted that it has given the discount of INR 4.29

cr. in FY21 towards waiver of parking and housing fee during lockdown and INR 0.32 cr. in FY21 towards international recovery linked airline support scheme. The Authority proposes to consider these discounts as aeronautical revenues for the purposes of true-up of the Second Control Period.

3.10.6 The aeronautical revenues proposed by the Authority for the true-up of the Second Control Period is as follows:

Table 42: Aeronautical revenues as proposed by the Authority for true up of the Second Control Period

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Aviation revenues	816.86	926.39	732.18	573.71	219.10	3,268.25
Aviation concession (CGF) revenues	173.16	188.66	219.59	242.57	100.30	924.28
Aero land leases	6.03	6.64	7.50	12.23	13.24	45.64
Total Aeronautical Revenue	**996.05**	**1,121.69**	**959.27**	**828.51**	**332.64**	**4,238.17**
Add: Discounts offered by BIAL					4.61	4.61
Adjusted total aeronautical revenues	**996.05**	**1,121.69**	**959.27**	**828.51**	**337.25**	**4,242.78**

3.11 Revised true-up for the First Control Period

Authority' examination and proposal regarding ARR of First Control Period as part of tariff determination for the Third Control Period

3.11.1 CSR expense has been considered as operational expenditure as per the directions of the Hon'ble TDSAT judgement dated 16 Dec 2020. These are categorized as common and aero CSR expense is computed based on the minimum of actual CSR expense and CSR expense based on aeronautical PBT.

3.11.2 Accordingly, the Authority proposes the revised true-up for the First Control Period as follows:

Table 43: Adjustment to true-up of First Control Period as per the Authority

Particulars (INR cr.)	2012	2013	2014	2015	2016	Total
Aero CSR expense (A)					-1.16	**-1.16**
Total CSR impact (B)	**0.00**	**0.00**	**0.00**	**0.00**	**-1.16**	**-1.16**
WACC (C)	**10.97%**	**10.97%**	**10.97%**	**10.97%**	**10.97%**	
PV Factor (D)	1.52	1.37	1.23	1.11	1.00	
Total impact - PV as on 31 March 2016 (E = B*D)	**0.00**	**0.00**	**0.00**	**0.00**	**-1.16**	**-1.16**
Over/ (under) recovery of First Control Period as on 31 March 2016 – (as per Table 8 of the SCP order) (F)					**313.62**	**313.62**
Adjusted Over/ (under) recovery as on 31 March 2016 (G = E+F)					**312.46**	**312.46**

3.12 Revised true-up for the Second Control Period

BIAL's submission regarding true-up for the Second Control Period

3.12.1 The true-up submitted by BIAL for the Second Control Period is as shown in the table below:

Table 44: True-up submitted by BIAL for Second Control Period

Aggregate Revenue Requirement	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Average RAB	2,279.05	2,253.52	2,114.89	2,932.65	4,587.08	
FRoR	15.53%	15.53%	15.53%	15.53%	15.53%	
Return on RAB	354.03	350.07	328.53	455.56	712.56	
Depreciation	198.58	201.84	343.48	240.28	317.94	1,302.12
Operating Expenditure	299.37	330.27	376.73	440.94	456.40	1,903.71
Working Capital Interest	19.83	0.96	0.74	1.03	6.53	29.09
Tax	55.53	80.38	42.92	0.00	0.00	178.83
Less: Non – Aero Revenue	-154.35	-174.80	-204.85	-224.37	-67.16	-825.53
Add: Concession Fee	32.67	37.06	29.29	22.95	7.80	129.77
ARR	**805.67**	**825.77**	**916.83**	**936.40**	**1,434.07**	**4,918.74**
PV Factor	1.00	1.16	1.33	1.54	1.78	
PV of ARR	805.67	714.77	686.91	607.26	804.99	3,619.60
Actual/Estimated Collections	816.86	926.39	732.18	573.71	187.11	3,236.25
PV of Aero Revenue	816.86	801.86	548.57	372.06	105.03	2,644.38
Under/Over Recovery					-1,682.48	-1,682.48
Under/Over Recovery till beginning of CP3					**-1,737.34**	**-1,737.34**

Authority's estimate of Aggregate Revenue Requirement as per tariff order for the Second Control Period

3.12.2 The authority had estimated the ARR for the Second Control Period in the tariff order of Second Control Period as shown in the table below:

Table 45: ARR determined by the Authority as per tariff order for Second Control Period

Aggregate Revenue Requirement – AERA	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Average RAB	2,236.67	2,312.63	2,787.08	4,258.27	7,707.87	
FRoR	11.93%	11.93%	11.93%	11.93%	11.93%	
Return on RAB	266.73	275.79	332.36	507.81	919.18	
Depreciation	188.44	199.40	394.07	305.24	451.05	1,538.20
Operating Expenditure	323.36	357.26	395.60	443.58	515.26	2,035.06
Working Capital Interest	21.54	2.73	13.48	13.76	13.10	64.61
Tax	71.34	97.04	0.00	0.00	0.00	168.38
Less: Non – Aero Revenue	-108.19	-130.03	-130.54	-141.15	-154.20	-664.11
ARR	**763.21**	**802.18**	**1,004.97**	**1,129.23**	**1,744.39**	**5,443.98**
Add: Over recovery for previous CP	-313.62					-313.62
Total ARR recalculated by Authority	**449.60**	**802.18**	**1,004.97**	**1,129.23**	**1,744.39**	**5,130.37**
Discounted value of ARR	**449.60**	**716.71**	**802.23**	**805.38**	**1,111.56**	**3,885.48**
Actual/proposed collections	997.27	1,122.30	903.93	758.11	978.03	4,759.64
Discounted value of collections	**997.27**	**1,002.72**	**721.57**	**540.69**	**623.22**	**3,885.47**

Authority' examination and proposal regarding ARR as part of tariff determination for the current control period

3.12.3 Authority based on the examination of various building blocks based on actuals, has determined the ARR for the Second Control Period.

3.12.4 The Authority notes that Hon'ble TDSAT had passed an interim order on 14th March 2019 permitting BIAL to collect UDF of First Control Period for a limited period of four months (16th April 2019 to 15th August 2019). Accordingly, the authority had passed the order vide "Amendment to Order 18/2018-19" dated 4th April 2019 as follows:

"4.1.1. The UDF rates for Domestic and International embarking passengers shall be Rs.306 and Rs.1226 respectively instead of Rs. 139 and Rs. 558 for domestic and International embarking passengers respectively, for the ticket procured during limited period from 16th April 2019 to 15th August 2019.

4.1.2. BIAL shall maintain a separate bank account wherein the excess UDF collections, together with any income viz Interest thereon shall be deposited and maintained.

4.1.3. BIAL shall use the funds from the said bank account only for the purpose of Capital Expenditure for the expansion project and after all the other sources of funding are exhausted."

3.12.5 BIAL has collected approximately INR 101.91 cr. from higher UDF during the period from 16 April 2019 to 15 August 2019. BIAL has submitted the auditor certificate in this regard. BIAL has added the excess UDF collection to the aeronautical revenues for true up of the Second Control Period. The Authority proposes to consider the excess UDF collection to the aeronautical revenues for true-up of the Second Control Period.

3.12.6 Considering the various proposals of the Authority for the building blocks concerning Second Control Period, the true-up for the Second Control Period computed by the Authority is as follows:

Table 46: True-up proposed by the Authority for the Second Control Period

Proposed ARR (INR cr.)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**Total**
Average RAB (A) (refer *Table 15*)	2,231.13	2,209.64	2,116.74	2,917.57	3,937.02	
FRoR (B) (refer *Table 22*)	11.74%	11.74%	11.74%	11.74%	11.74%	
Return on RAB (C = A*B)	262.00	259.47	248.56	342.60	462.31	
Depreciation (D) (refer *Table 26*)	187.19	189.82	276.14	192.86	249.71	1,095.72
Operating Expenditure (E) (refer *Table 33*)	283.59	314.08	331.52	389.51	395.28	1,713.98
Working Capital Interest (F)	19.83	0.96	0.74	1.03	6.04	28.59
Tax (G) (refer *Table 36*)	65.35	89.62	42.69	16.18	0.00	213.83
Gross ARR (H = C+D+E+F+G)	**817.95**	**853.95**	**899.65**	**942.18**	**1,113.34**	**4,627.07**
Less: Non – Aero Revenue (I) (refer *Table 40*)	-110.51	-132.62	-160.81	-156.28	-43.77	-603.99
Add: Concession Fee (J) (refer *Table 33*)	39.63	44.62	38.11	32.85	13.21	168.41

Proposed ARR (INR cr.)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**Total**
Over-recovery of FCP (as on 31 March 2017) (K) (refer *Table 43 and note below**)	-349.15					
ARR (L = H+I+J+K)	**397.93**	**765.94**	**776.95**	**818.75**	**1,082.78**	**3,842.35**
Actual/proposed collections (M) (refer *Table 42*)	**996.05**	**1,121.69**	**959.27**	**828.51**	**337.25**	**4,242.78**
(Under)/ Over recovery (N = M-L)	**598.13**	**355.75**	**182.33**	**9.76**	**-745.53**	**400.43**
PV Factor (O)	**1.74**	**1.56**	**1.40**	**1.25**	**1.12**	
(Under)/ Over recovery as on 31 March 2022 (P=N*O)	**1,042.05**	**554.65**	**254.40**	**12.19**	**-833.08**	**1,030.21**

* Over-recovery of FCP given in Table 43 is as on 31 March 2016 which has been carried forward to 31 March 2017 for addition to the ARR of FY17; hence, the over-recovery amount of INR 349.14 has been arrived

3.12.7 The Authority notes that there is an over recovery in the Second Control Period on account of the following:

- Due to delay in capitalization of projects resulting in reduced RAB and depreciation from FY19 till FY21.
- Due to higher aeronautical revenue as compared to the forecast in the Second Control Period order, resulting in over-recovery

3.12.8 The Authority has used estimated figures for FY 2021 for various building blocks for true-up of the Second Control Period as the audited financial statements of FY 2021 were not available at the time of release of this Consultation Paper. This is done to avoid delay in the tariff determination exercise for the Third Control Period and the Authority shall use the audited financial statements of FY 2021 in the final Tariff Order.

3.13 Authority's proposal regarding True-up for the Second Control Period

Based on the material before and its analysis, the Authority proposes:

3.13.1 To consider the aeronautical RAB as per Table 15 for true-up of the Second Control Period

3.13.2 To consider depreciation as per Table 26 for true-up of the Second Control Period.

3.13.3 To consider WACC as per Table 22 for true-up of the Second Control Period

3.13.4 To consider aeronautical operating expenditure as per Table 33 for true-up of the Second Control Period

3.13.5 To consider aeronautical taxation as per Table 36 for true-up of the Second Control Period

3.13.6 To consider non-aeronautical revenues as per Table 40 for true-up of the Second Control Period

3.13.7 To consider aeronautical revenues as per Table 42 for true-up of the Second Control Period

3.13.8 To consider the adjustment to the First Control Period true-up as per Table 43 for true-up of the Second Control Period

3.13.9 To carry forward the over-recovery amount of 2nd control period of INR 1030.21 cr. as on 31 March 2022 (excluding pre-control period shortfall) as per Table 46 to the Third Control Period

4 TRAFFIC PROJECTIONS FOR THIRD CONTROL PERIOD

4.1 BIAL's submissions regarding traffic projections for the Third Control Period

4.1.1 BIAL in its submission on traffic for the Third Control Period has given emphasis on the impact covid-19 has had on the aviation sector as well as on the future outlook of the sector.

4.1.2 BIAL has given the following submission with regards to the impact of covid-19 on aviation and tourism:

- The economic slowdown caused due to lockdowns aimed at curbing the pandemic is expected to adversely impact business related travel as well as VFR (visiting family and relatives) and leisure travel.
- Air travel demand continues to be significantly lower as compared to 2019.
- The recovery of the sector depends on the financial conditions of the airlines.
- The combination of economic uncertainty and fear of infection would result in low demand for leisure travelers. Work trips are also going to be impacted on the business side as meetings using video conferencing will be the new norm during the pandemic.

4.1.3 BIAL has also mentioned some challenges that the airports will be facing during the pandemic:

- The additional processes like temperature control on arrival and/or departure; Health certificate check, etc. have led to additional time in these processes.
- There is increased processing time on account of additional checks / questions at check-in passport control etc., limitation of drop-off positions at security control decreasing the throughput, Delayed boarding and deboarding etc.
- The need for adherence to social distancing has resulted in reduction of handling capacity /throughput per checkpoint, Reduction of holding capacity in gate lounges and higher load on seating areas in gate hold room with fewer passenger opting for F&B, retail areas.
- There is changed passenger flow in the airport and the re-organization changes the passenger load on areas, entries, transportation elements etc.

4.1.4 As a result, BIAL submitted that a significant drop in overall traffic is expected for FY21 and a complete/strong recovery during FY22 may not be possible. Accordingly, the basis of projections of traffic submitted by BIAL in its MYTP submission is as follows:

- Traffic in FY22 will increase by over 150% and by another 36% in FY23. These assumptions are on the basis that there will be no lockdown or disruptions to scheduled air travel during these years as well as a covid-19 vaccine or cure would be available which would enable travellers to resume flying like pre-covid times.
- Post FY23, the traffic for the remaining period of the Third Control Period is expected to grow in line with the growth trend witnessed at BIAL during FY15 to FY20 i.e. 17.4% growth for domestic traffic and 9.3% for international traffic.

4.1.5 Accordingly, the traffic forecast submitted by BIAL in its MYTP submission is given in the table below:

Table 47: Traffic forecast submitted by BIAL for the Third Control Period

Traffic	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Passenger Traffic (In Million)						
Domestic Traffic	18.00	23.90	28.06	32.95	38.68	141.59
International Traffic	2.63	4.09	4.47	4.88	5.34	21.41
Total Traffic	**20.62**	**27.99**	**32.53**	**37.83**	**44.02**	**162.99**
Air Traffic Movements (ATMs) (in Thousands)						
Domestic ATMs	148.07	189.97	218.42	252.02	290.88	1,099.36
International ATMs	20.85	26.22	28.56	31.30	34.27	141.20
Total ATMs	**168.92**	**216.19**	**246.98**	**283.32**	**325.14**	**1,240.55**
Cargo Traffic (in MT)						
Domestic Cargo	121,000	151,000	167,610	186,047	206,512	832,169
International Cargo	208,000	243,000	269,730	299,400	332,334	1,352,464
Total Cargo	**329,000**	**394,000**	**437,340**	**485,447**	**538,847**	**2,184,634**

4.2 Authority's examination regarding traffic projections for the Third Control Period

4.2.1 The Authority noted the submissions of BIAL related to traffic. The Authority analyzed the submissions of BIAL and noted the year on year growth rate as well as recovery w.r.t. FY20 levels (pre-covid levels) as follows:

Table 48: Passenger traffic analysis by the Authority on BIAL's submission

Traffic (In Million)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22 – FY26)
Domestic	27.78	7.41	18.00	23.90	28.06	32.95	38.68	**141.59**
Growth Rate		-73%	143%	33%	17%	17%	17%	
Domestic Traffic as % of FY20 domestic traffic		**27%**	**65%**	**86%**	**101%**	**119%**	**139%**	
International	4.58	0.59	2.63	4.09	4.47	4.88	5.34	**21.41**
Growth Rate		-87%	347%	56%	9%	9%	9%	
International Traffic as % of FY20 international traffic		**13%**	**57%**	**89%**	**98%**	**107%**	**117%**	
Total	32.36	8.00	20.62	27.99	32.53	37.83	44.02	**162.99**
Growth Rate		-75%	158%	36%	16%	16%	16%	
Total Traffic as % of FY20 total traffic		**25%**	**64%**	**86%**	**101%**	**117%**	**136%**	

Table 49: ATM traffic analysis by the Authority on BIAL's submission

ATMs (In 000')	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22 - FY26)
Domestic passenger ATMs	200	65	145	187	216	250	289	**1087**
Growth Rate		-67%	122%	29%	16%	16%	16%	

Domestic ATMs as % of FY20 domestic ATMs		**33%**	**73%**	**94%**	**108%**	**125%**	**145%**	
International passenger ATMs	26	5	16	22	24	26	29	**117**
Growth Rate		-82%	243%	39%	8%	9%	9%	
International ATMs as % of FY20 international ATMs		**18%**	**62%**	**86%**	**93%**	**102%**	**111%**	
Total passenger ATMs	226	70	161	209	240	276	317	**1203**
Growth Rate		-69%	130%	30%	15%	15%	15%	
Total ATMs as % of FY20 total ATMs		**31%**	**71%**	**93%**	**106%**	**122%**	**141%**	
Domestic cargo ATMs	3	4	3	3	3	2	2	**13**
International cargo ATMs	3	5	5	4	4	5	5	**23**
Total ATMs	231	78	169	216	247	283	325	**1240**

Table 50: Cargo traffic analysis by the Authority on BIAL's submission

Cargo Traffic (In MT)	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total (FY22 - FY26)**
Domestic	150,088	81,927	121,000	151,000	167,610	186,047	206,512	**832,169**
Growth Rate		-45%	48%	25%	11%	11%	11%	
Domestic cargo traffic as proportion of FY20 domestic cargo traffic		**55%**	**81%**	**101%**	**112%**	**124%**	**138%**	
International	224,093	171,400	208,000	243,000	269,730	299,400	332,334	**1,352,464**
Growth Rate		-24%	21%	17%	11%	11%	11%	
International cargo traffic as proportion of FY20 international cargo traffic		**76%**	**93%**	**108%**	**120%**	**134%**	**148%**	
Total cargo	374,181	253,327	329,000	394,000	437,340	485,447	538,847	**2,184,634**
Growth Rate		-32%	30%	20%	11%	11%	11%	
Total cargo traffic as proportion of FY20 total cargo traffic		**68%**	**88%**	**105%**	**117%**	**130%**	**144%**	

4.2.2 The Authority noted the following from the above analysis:

- BIAL has projected the domestic passenger traffic recovery (FY20 levels) sometime in FY24. The growth rate post recovery till FY26 is the 5-year (FY15-FY20) CAGR i.e. 17.4%
- BIAL has projected the international passenger traffic recovery (FY20 levels) sometime in FY25. The growth rate post recovery till FY26 is the 5-year (FY15-FY20) CAGR i.e. 9.3%
- BIAL has projected the domestic ATM traffic recovery (FY20 levels) sometime in FY24. The growth rate post recovery till FY26 is the 15.4%
- BIAL has projected the International ATM traffic recovery (FY20 levels) sometime in FY25. The growth rate post recovery till FY26 is the 9.5%

- BIAL has projected the domestic cargo traffic recovery (FY20 levels) sometime in FY23. The growth rate post recovery till FY26 is the 11%
- BIAL has projected the international cargo traffic recovery (FY20 levels) sometime in FY23. The growth rate post recovery till FY26 is the 11%

4.2.3 The Authority has forecasted the passenger, ATM and cargo traffic for the Third Control Period taking into account the historical growth, future growth prospects and impact of Covid-19 on the aviation sector.

Passenger Traffic forecast

4.2.4 The forecast for passenger traffic for the Third Control Period is based on the following:

- Passenger traffic for FY21 is based on actuals (source: AAI traffic news)
- The Authority projects the domestic passenger traffic to recover to pre-covid levels by FY23. Post recovery, the domestic passenger traffic is expected to grow at 17.4% (FY15-FY20 CAGR)
- The Authority estimates the international passenger traffic to recover to pre-covid levels by FY24 largely due to the restrictions imposed by the various countries and reduced demand considering increased risk of picking up the infection. Post recovery, the international passenger traffic is expected to grow at 9.3% (FY15-FY20 CAGR).

4.2.5 Based on the above analysis, the forecasted passenger traffic proposed by the Authority for the Third Control Period is given in the table below:

Table 51: Passenger traffic considered by the Authority for the Third Control Period

Traffic	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22 - FY26)
Domestic Passengers (In Million)								
Pax as per BIAL	27.78	7.41	18.00	23.90	28.06	32.95	38.68	**141.59**
Proposed traffic as per Authority	**27.78**	**10.45**	**18.61**	**30.01**	**35.23**	**41.36**	**48.55**	**173.76**
BIAL submission as % of FY20 traffic		27%	65%	86%	101%	119%	139%	
Proposed traffic as per Authority as % of FY20 traffic		38%	67%	108%	127%	149%	175%	
International Passengers (In Million)								
Pax as per BIAL	4.58	0.59	2.63	4.09	4.47	4.88	5.34	**21.40**
Proposed traffic as per Authority	**4.58**	**0.47**	**2.63**	**4.09**	**4.58**	**5.00**	**5.47**	**21.76**
BIAL submission as % of FY20 traffic		13%	57%	89%	98%	107%	117%	
Proposed traffic as per Authority as % of FY20 traffic		10%	57%	89%	100%	109%	119%	
Total Passengers (In Million)								
Pax as per BIAL	32.36	8.00	20.62	27.99	32.53	37.83	44.02	**162.99**
Proposed traffic as per the Authority	**32.36**	**10.91**	**21.24**	**34.09**	**39.81**	**46.36**	**54.02**	**195.52**

Traffic	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22 - FY26)
BIAL submission as % of FY20 traffic		25%	64%	86%	101%	117%	136%	
Proposed traffic as per the Authority as % of FY20 traffic		34%	66%	105%	123%	143%	167%	

Air Traffic Movements (ATM) forecast

4.2.6 The Authority noted that the ATM traffic is expected to recover faster than the passenger traffic as airlines will deploy the additional capacity in anticipation of the passenger traffic demand.

4.2.7 Accordingly, the forecast for ATM traffic for Third Control Period is based on the following:

- ATM traffic for FY21 is based on actuals (Source: AAI traffic news).
- The Authority has projected the ATMs based on the passenger/ ATM for passenger ATMs and cargo / ATM for cargo ATMs.
- The Authority has computed the passenger ATMs based on the Passenger Load Factor (PLF) and weighted average seating capacity as submitted by BIAL. The same is produced in the tables below for reference:

Table 52: PLF and weighted average seating capacity considered by the Authority

Particulars	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Domestic PLF (in %)	92.11%	75.27%	82.20%	84.67%	86.00%	87.32%	88.64%
International PLF (in %)	80.43%	57.39%	74.67%	83.83%	84.47%	84.47%	84.47%
Weighted average domestic seating capacity	151	151	151	151	151	151	151
Weighted average international seating capacity	219	219	219	219	219	219	219

- Accordingly, similar to domestic passenger traffic recovery, the Authority projects the domestic ATMs to recover to pre-covid levels by FY23.
- Similar to international passenger traffic recovery, the Authority projects the international ATMs to recover to pre-covid levels by FY24.

4.2.8 Based on the above, the ATM traffic projected by the Authority for the Third Control Period is as follows:

Table 53: ATM traffic considered by the Authority for the Third Control Period

Traffic	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22– FY26)
Dom ATMs (In '000)								
ATMs as per BIAL	202.06	68.93	148.07	189.97	218.42	252.02	290.88	1,099.35
Proposed ATMs as per the Authority		**102.46**	**153.04**	**237.64**	**273.75**	**315.95**	**364.76**	**1,345.15**
BIAL submission as % of FY20 ATMs		34%	73%	94%	108%	125%	144%	

Proposed ATMs as per the Authority as % of FY20 ATMs		51%	76%	118%	135%	156%	181%	
Int ATMs (In '000)								
ATMs as per BIAL	29.00	9.47	20.85	26.22	28.56	31.30	34.27	141.20
Proposed ATMs as per the Authority		**11.19**	**20.85**	**26.43**	**29.40**	**32.22**	**35.27**	**144.17**
BIAL submission as % of FY20 ATMs		33%	72%	90%	99%	108%	118%	
Proposed ATMs as per the Authority as % of FY20 ATMs		39%	72%	91%	101%	111%	122%	
Total ATMs (In '000)								
ATMs as per BIAL	231.05	78.40	168.92	216.19	246.98	283.32	325.14	1,240.55
Proposed ATMs as per the Authority		**113.65**	**173.89**	**264.07**	**303.15**	**348.17**	**400.04**	**1,489.32**
BIAL submission as % of FY20 ATMs		34%	73%	94%	107%	123%	141%	
Proposed ATMs as per the Authority as % of FY20 ATMs		49%	75%	114%	131%	151%	173%	

Cargo forecast

4.2.9 The Authority noted from the actual cargo traffic for FY21 for BIAL that the cargo traffic at BIAL has not been impacted by COVID-19 pandemic to the same extent as passenger and ATM traffic.

4.2.10 The forecast of cargo traffic for Third Control Period is based on the following:

- Cargo traffic for FY21 is based on actuals (Source: AAI traffic news)
- The Authority estimates the domestic cargo traffic to pre-covid levels by FY23.
- The Authority estimates the international cargo traffic to pre-covid levels by FY22.

4.2.11 Based on the above, the cargo traffic projected by the Authority for the Third Control Period is as follows:

Table 54: Cargo traffic considered by the Authority for the Third Control Period

Traffic	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Domestic Cargo (in MT)								
Cargo traffic as per BIAL	150,088	81,927	121,000	151,000	167,610	186,047	206,512	832,169
Proposed traffic as per Authority		**119,104**	**148,880**	**165,257**	**183,435**	**203,613**	**226,010**	**927,195**
BIAL submission as % of FY20 cargo		55%	81%	101%	112%	124%	138%	
Proposed cargo as per Authority as % of FY20 cargo		79%	99%	110%	122%	136%	151%	
International Cargo (in MT)								

Cargo traffic as per BIAL	224,093	171,400	208,000	243,000	269,730	299,400	332,334	1,352,465
Proposed traffic as per Authority		**207,568**	**230,400**	**255,745**	**283,876**	**315,103**	**349,764**	**1,434,888**
BIAL submission as % of FY20 cargo		76%	93%	108%	120%	134%	148%	
Proposed cargo as per Authority as % of FY20 cargo		93%	103%	114%	127%	141%	156%	
Total Cargo (in MT)								
Cargo traffic as per BIAL	374,181	253,327	329,000	394,000	437,340	485,447	538,847	2,184,634
Proposed traffic as per Authority		**326,672**	**379,280**	**421,001**	**467,311**	**518,716**	**575,774**	**2,362,084**
BIAL submission as % of FY20 cargo		68%	88%	105%	117%	130%	144%	
Proposed cargo as per Authority as % of FY20 cargo		87%	101%	113%	125%	139%	154%	

4.3 Authority's proposals regarding traffic projections for the Third Control Period

Based on the material before it and its analysis, the Authority proposes:

4.3.1 To consider the passenger traffic, ATM traffic and cargo traffic as per Table 51, Table 53 and Table 54 respectively which shall be trued up based on actuals

5 REGULATORY ASSET BASE (RAB) AND DEPRECIATION FOR THE THIRD CONTROL PERIOD

5.1 BIAL's submissions regarding RAB and depreciation for the Third Control Period

5.1.1 The capital addition projects submitted by BIAL for the Third Control Period can be divided into following:

a. Capital addition projects deferred from the Second Control Period to the Third Control Period

b. Capital addition projects proposed for the Third Control Period

c. Sustaining capital expenditure for the Third Control Period

5.1.2 These are detailed in the same sequence in the following paras.

a. Capex deferred from Second Control Period as per BIAL's MYTP submission

5.1.3 The capital addition projects deferred from the Second Control Period to the Third Control Period as per BIAL's MYTP submission is as follows:

1. Terminal 2 – Phase I
2. Forecourts, roadways & landside development – Phase 1b
3. Aircraft maintenance & airport maintenance facilities
4. Utilities Phase I

5.1.4 BIAL has proposed to capitalize the above projects in FY22. The capital expenditure for the above projects as submitted by BIAL is as follows:

Table 55: Capital expenditure projects deferred from Second Control Period to Third Control Period as per BIAL's MYTP submission

S. No.	Capital expenditure projects	Project cost	Design, PMC, Pre-operative expenses and contingency cost	Total capex (excl FA)	FA	Total amount (INR cr.)
1	Terminal 2 - Phase I	3,565.67	545.80	4,111.47	638.47	4,749.95
2	Forecourt, roadways & landside development - Phase 1b	1,786.40	157.01	1,943.41	147.81	2,091.22
3	Aircraft Maintenance & Airport Maintenance Facilities	41.16	1.18	42.33	4.41	46.74
4	Utilities	104.22	6.17	110.39	23.69	134.08
	Total	**5,497.44**	**710.16**	**6,207.60**	**814.39**	**7,021.99**

b. New Capex plan for Third Control Period as per BIAL's MYTP submission

5.1.5 Details of the capex plan for the Third Control Period is given below:

Table 56: New Capital expenditure proposed by BIAL in the Third Control Period

S no	Capital expenditure project	Consolidated project name; financial year of commissioning	Project cost	Design, PMC, Pre-operative expenses and contingency cost	Total capex (excl FA)	FA	Total Capex (incl FA)
1	Airside Security wall	Airfield works - Phase I; 2023	3.88	1.03	4.91	0.84	**28.78**

S no	Capital expenditure project	Consolidated project name; financial year of commissioning	Project cost	Design, PMC, Pre-operative expenses and contingency cost	Total capex (excl FA)	FA	Total Capex (incl FA)
2	Airside perimeter Road		18.21	4.83	23.04		
3	T1 Optimization	T1 Optimisation; 2025	249.51	66.12	315.63	30.69	**346.32**
4	Cycle Track along SAR / SWR / NCR plus docking stations	Landside Access and Parking - Phase Ia and Phase Ib; 2026	12.89	3.42	16.31	32.16	**762.11**
5	MMTH - Phase 2		268.59	71.18	339.77		
6	Airport Terminal Metro Station		156.82	41.56	198.38		
7	City Side Metro Station		97.60	25.86	123.46		
8	North west road expansion		41.13	10.90	52.03		
9	CISF Barrack Expansion and Access Road	CISF Barrack Expansion; 2026	44.79	11.87	56.66	1.87	**58.53**
10	BIAL Campus Parking and Canteen	BIAL Campus Parking & Canteen; 2026	69.65	18.46	88.11	2.20	**90.30**
11	Animal Quarantine facility	Animal Quarantine facility; 2026	3.65	0.97	4.62	0.23	**4.85**
12	New cargo domestic terminal including Cool Port	Refurbishment of existing cargo terminals & New Cargo terminal; 2023	101.88	27.00	128.88	2.09	**281.20**
13	Refurbishment of existing cargo terminals		118.76	31.47	150.23		
14	Refurbishment of catering buildings	Refurbishment of existing catering buildings; 2023	25.81	6.84	32.65	0.81	**33.46**
15	Water Treatment Plant	Water Treatment Plant; 2023	6.80	1.80	8.60	0.21	**8.82**
16	Landscape Works	Landscape Works; 2026	69.39	18.39	87.78	4.42	**92.20**
17	Alpha 4	Alpha 4; 2026	204.37	54.16	258.53	13.01	**271.54**
18	Landside Maintenance Building	Landside Maintenance Building; 2026	12.48	3.31	15.79	0.79	**16.58**
19	CISF Permanent Housing - Phase I	CISF Permanent Housing - Phase I; 2026	369.68	-	369.68	77.16	**446.84**
	Total		**1,875.89**	**399.15**	**2275.04**	**166.49**	**2441.53**

5.1.6 Details of key projects as submitted by BIAL is given below:

a) "Airside Security Wall and Perimeter Road Relocation at KIA

- GSE tunnel built below the east Crossfield taxiway is closed for security reasons as it was supposed to connect the Airside of Eastern side Apron. Currently the GSE tunnel is on the landside. If we convert this to Airside by realigning the security wall it reduces close to 14 kms of driving time for maintenance and security vehicles every day. Hence this perimeter wall realignment is included as part of CP3.
- To ease the vehicular movement near GSE tunnel, BIAL also intends to relocate the partial airside security fence along with perimeter road of approximately 700m in length. In addition to this, the other two locations also need relocation as the land reserved for new cargo domestic terminal and new CISF barrack on north east are on airside. Before commencement of these building construction, the parcels shall be converted to landside by relocating the existing airside security wall along with perimeter road of approximately 1.3 km in length.

b) T1 Optimization

- The existing Terminal 1 has been in operation from 2008-09. While the planned capacity was 20 Million post Terminal-1 expansion, over 32 Million passengers were handled in this Terminal in 2019-20. The existing terminal T1 is proposed to be rehabilitated to increase its operational efficiency and passenger throughout. This also includes spatial arrangements for converting the integrated terminal into only domestic terminal, once T2 phase 1 is operational.
- Some of the improvements evaluated and captured in this programme are:

Table 57: Details of works proposed by BIAL as part of the T1 optimization project

S. No.	***Major activities – Replacement/ Refurbishment***
1	*BHS related upgradation (Redundant line for BHS during Failure of ABC line)*
2	*Replacement of existing system of AHUs and Chillers*
3	*Replacement of PTB fire hydrant MS pipeline and sprinkler MS pipeline network with DI pipeline*
4	*Dual plumbing systems for washrooms inside Terminal 1*
5	*Escalators/elevators which are over 12 years old*
6	*Arrival/departure carousel units over 12 years old*
7	*T1 BHS in BMA area has design limitation resulting in frequent damage to baggage due to steep inclination*
8	*Automatic doors (both landside and airside) over 12 years old*
9	*Wastewater discharge lines*
10	*Alternate / upgraded potable water supply line to address pressure drop and single source failure risk.*
11	*Upgradation of SWM (Solid Waste Management) infrastructure*
12	*Automatic Source transfer switch to be considered for critical IT loads to have a power redundancy*
13	*Integrate the monitoring of concessionaire HVAC equipment with existing HVAC-BMS to check HVAC operations.*
14	*Central monitoring system for T1 elevators and escalators to better monitor VHT systems*
15	*Re configuration of Security Check area*
16	*Addition of E-gates at boarding gates*
17	*Additional terminal exit gates for arrival passengers*
18	*Addition of staircase form level 1 to level 0 to access west bus boarding gates*
19	*Compliance to GOI/PMO office initiative of "Sugamya bharat abhiyan" for PRMs*
20	*Reconfiguration of D to D transfer and link with departure BHS*

S. No.	***Major activities – Replacement/ Refurbishment***
21	*Reconfiguration of clinic and pharmacy before and after SHA area*
22	*Reconfiguration of International area to fit domestic requirement*
23	*Reconfiguration and Enhancement of VIP Lounge*
24	*Reconfiguration and Enhancement of toilets/ washrooms*
25	*Enhancement of existing staff cafeteria and Other staff facilities*
26	*Automated emergency exits with swing display signage for evacuation (intelligent signage system)*

c) MMTH - Phase 2, Terminal Metro Station and Airport City Station

- The Government of Karnataka (GoK) has proposed to bring metro rail link to KIA to decongest the roads. This would help thousands of air passengers who travel 30 kms by road from the city to reach the airport faster using metro transit. Hence BIAL has decided to integrate this metro rail with other modes of transport, proposed terminals and other proposed infrastructure both airside and cityside by developing a multi modal transportation hub to be located in front of T2.
- As part of this integration, BIAL has proposed two metro stations inside the campus - i) Located in terminal forecourt area to serve mainly passengers, meet/greet service providers and employees working inside the terminal. ii) Located close to first roundabout / trumpet on the west to serve both BIAL and other employees working in airport community and city side development.
- MMTH has two phases. Phase 1 is under construction and would be operational along with T2 phase 1. The phase 2 of MMTH is part of third current period project which has metro stations and other associated facilities including lagoon and arrival plaza landscape features.

d) North west road expansion

- To provide access to the suburban railway station and other planned support facilities on the north west, a secondary (north west) four lane access road of approximately 2.5 kms is planned as an expansion project.
- Proposed Domestic Cargo Terminal is likely to be located in the western side of Airport premise and this road expansion project will also facilitate seamless cargo vehicle movements on the Landside and may also probably provide a road rail cargo connectivity effectively.

e) CISF Barrack Expansion and Access Road

- A fully functional CISF Barrack is proposed to replace the existing CISF Barrack to accommodate the growing needs to CISF which includes dormitory area, office area and arms area.
- To access the new CISF barrack located on north west of KIA, a partial secondary four lane access road of approximately 1.5 kms is also planned along with the new CISF barrack development.

f) BIAL Campus Parking and Canteen

- The current parking facilities for BIAL and Airline employees are located adjacent to the Alpha office buildings, to the west of terminal 1 (T1). However, this land parcel is reserved for future office building (Alpha 4) which is scheduled to be implemented in the Third Control Period. Hence, it is planned to build multi-level car park in Alpha / office zone to serve all employees. This development should be taken up before commencement of Alpha 4 construction.
- Similarly, the existing canteen facility located in Alpha 2 should be relocated when the building is handed over to AAI. So, it is proposed to combine both facilities at the proposed location.

g) Cargo development related programmes

- KIA's existing cargo infrastructure has a capacity of about 0.6 million tonnes and has handled about 374,000 metric tonnes during FY20. Since the present concessionaire contracts are valid only till 2023, BIAL has engaged the services of an external consultant to develop a Strategy & roadmap for boosting Air Cargo potential at BIAL. The exercise was carried out in 2018 at a time when passenger traffic was growing at an unprecedented pace of 20%+ per annum. Based on the development plans that were expected to be carried out, the consultant has suggested that the entire cargo infrastructure can be located to the eastern side of the airport.
- In light of the reduced pace of aviation growth over the last year owing to the impact of COVID 19 pandemic on civil aviation, BIAL has reassessed the development projects proposed for Third Control Period including the investment envisaged for cargo handling capacity expansion. As part of this exercise, BIAL relooked at the factors while firming up the plan for the eastern side of airport.
- Accordingly, BIAL has proposed the following developments on the West Side (existing):
- New cargo domestic terminal at MRO 3 location
- Additional cool port building
- Refurbishment of existing cargo terminals
- The decision is to continue on Western side allowing BIAL to effectively use existing cargo terminal and not invest towards new terminals, new landside connectivity and other infrastructure without comprising on handling capacity in the medium term.

h) Water Treatment Plants (WTP) and Landscape Developments

- To meet the non-potable demand at KIA, additional water treatment plants (WTP) of 0.9 MLD and 1.6 MLD capacities are planned adjacent to existing booster pump house on the west and within the CUP premises.
- In addition to WTPs, the second phase of landscape development includes
- Landscape at trumpet Interchange
- Main Access Road (MAR)

  Key elements of the Landscaping are:
- The proposals are based around creating a resilient and biodiverse landscape that is underpinned by a network of sustainable drainage. In addition to the environment systems is a network of footpaths and cycle-paths for sustainable transport. The proposals are also promoting the re-use of existing planting along the current MAR in the new design.

i) CISF Permanent housing - Phase I

- CISF has been inducted at Bangalore Airport in the year 2008 to provide security for Kempegowda International Airport & its premises. As per directions given in by the Ministry of Civil Aviation, it is the responsibility of Airport Authority of India (the operators of the Airport then) to provide township accommodation to CISF for families & Barracks.
- According to Rule 61 of CISF Rules 2001, "Normally, the undertaking where the Force has been deputed shall provide accommodation in the township itself to all supervisory officers and at the

rate of 45 percent married and 55 percent unmarried or as amended by the Central Govt from time to time, to the enrolled member of force".

- Presently BIAL has provided bachelor accommodation for the eligible personnel at different locations i.e. near to Country Club & Ladies staff and at Raksha Nikunj for Sub-Officers on temporary basis. The construction of temporary barracks is nearing completion, however the same can accommodate only bachelor CISF personnel. Family accommodation has not been provided so far and HRA is being paid as per laid down norms. This has resulted in all the CISF staff residing at scattered locations. These arrangements cause lot of administrative and operational inconvenience besides safety and security issues.
- CISF has completed its 12 years with the BIAL since induction and providing a permanent CISF township for bachelor & married personnel will solve many of the operational and logistic problems. In light of above, it is proposed to setup a permanent Housing township with required amenities for CISF staff deployed at KIA by acquiring land in the nearby vicinity to the airport.

j) Alpha 4

- AAI (Air Navigation Service provider) had requested for additional staffing space for second runway related operations. As per the earlier Master Plan, an annexure building was proposed adjacent to the existing Admin building (Alpha 1). However, it was decided that BIAL would hand over the Admin building (Alpha 2) to accommodate AAI staffing requirement and BIAL would temporarily shift into another facility until the construction of the "New Airline and Admin building" (Alpha 4)
- In the earlier submission, the built-up area of 12,000 sqm was planned for this facility to accommodate BIAL employees in addition to the existing Alpha-2 office space available in the campus. But due to the handover of Alpha 2 to AAI and additional requirement for office space from Airlines and other stakeholders, BIAL has proposed to increase the "New Airport Administration Building" built up area to 45,000 sqm by combining the current planned plot with adjacent plot of 1.0 acre. The total plot area reserved for integrated administration building is 2.5 acres.
- Given the current scenario of COVID-19 that has impacted the traffic significantly, BIAL has accommodated its current staff at different locations across the airport on a short-term basis and decided that this facility will be executed in the latter part of Third Control Period."

c. Sustaining capital expenditure for the Third Control Period as per BIAL's MYTP submission

5.1.7 Apart from the projects planned in Third Control Period, BIAL submitted the following key components of the sustaining capex for Third Control Period as follows:

a) "Replacement of Crash Fire Tender (CFT): BIAL has 4 CFTs and these were purchased in 2007-08. These CFTs would have been in use for more than 15 years during the course of the Third Control Period. Considering the safety performance requirement, it is planned to replace the CFTs in the Third Control Period in phased manner.

b) Escalators, Elevators and Travellators: The refurbishment of escalators, elevators and travellators are planned in 3 phases to optimise the spend across 3 financial years. Components which are in good working condition will be preserved and only the balance equipment will go for upgradation/replacement in the subsequent years to optimize the cost. This ideology is the result of technical due diligence of the need for this asset.

c) *Passenger Boarding Bridges: While the structure will remain as it has balance life expectancy, most of the moving components, software, the cable track and hydraulic system needs to be changed. This work is also planned to be done in phases during this control period.*

d) *Automatic sliding doors: The asset has been run down over the years due to normal wear and tear and hence requires replacement. We are proposing to replace these doors during this control period in phases.*

e) *Baggage handling system: The baggage handling system, which was commissioned in 2008, requires major upgradation related to software, sensors, control logic, drive units. etc. The entire slot system in the arrival area also needs to be refurbished. These works are also proposed to be taken up in phases during the Third Control Period.*

f) *Fire alarm system: Software upgradation, changing of Fire detectors and accessories in line with technological development is proposed during this control period.*

g) *Fire Fighting system: Replacement of corroded pipe sections, replacement of valve and critical motors are proposed to be undertaken during the 3rd CP.*

h) *HVAC system: Average age of high side of the HVAC system pertaining to chillers, cooling towers, valves and pumps is over 13 years. Refurbishing/replacement/upgradation of the HVAC system including Air Handling Units with higher volume of airflow would be required to be done in Third Control Period to meet the change in terminal layout. This will also be a step towards making BIAL energy efficient.*

i) *Cleaning/sweeping equipment: Equipment like Road sweepers, ride on scooters, etc are proposed to be replaced during this Control Period in a phased manner.*

j) *Inspection Vehicle: Most of the inspection vehicles have completed 15 years of life and have run for more than 1.5 Lakhs kms. As most of the inspection vehicles are used in operational area, it is proposed to replace the vehicles in line with fuel efficiency, safety and functionality.*

k) *Civil works in airside other than Runways and taxiways: Apron joint sealing system, Perimeter road strengthening, widening of curves and relay are planned to be carried out in phases. This will be planned in such a way that there is minimal disturbance to operation by coordinating with ATC, operations and safety.*

l) *Power distribution System: Replacement of cables where insulation value is low, upgrading of SCADA system, upgrading DG synchronisation software, adding redundant / standby cables to critical system are planned during the Third Control Period.*

m) *Water distribution system: Replacement of pumps, valves, hydropneumatics system, replacement of existing pipe network, adding redundant lines, filtration system etc are the planned activities during this control period.*

n) *Sewerage treatment system: Existing STP is based on extended aeration system. As there is a need for capacity enhancement and technology upgradation, major refurbishment is planned for the STP in the Third Control Period.*

o) *Asset Management System: In the initial phases of BIAL development, SAP platform was used for maintenance also with plant maintenance system and material management system linked with finance system. With efflux of time, such software has become obsolete. Technological advancements combined with complexity of asset multiplication, effect of SAP based preventive maintenance and work order management is not very effective. This system also does not permit mobility-based work order completion. In 2019, BIAL completed the second runway project along with associated taxiways, CAT*

III lighting system, additional ARFF set up with sophisticated fire fighting vehicle, new perimeter roads, etc. In order to effectively manage the assets during its life, BIAL is focussing on implementing effective asset management system, which will use BIM based systems, using IOTs for analysis, sub-contractor management, attendance control, resource allocation, work force management, scheduling, analytics, inventory management, mobility solutions for asset maintenance, etc. This platform will be pioneered with existing assets and scaled up to manage the increased assets. BIAL will be implementing this project in phased manner to enhance the asset life cycle and also will have reduction in operating utility cost and maintenance cost.

p) ICT Refresh: BIAL has also estimated ICT Refresh costs at periodic intervals in the Third Control Period.

q) Operations Refresh: Sustaining Capex requirements of Operations includes requirements of ARFF, Terminal Operations, Security and Safety departments like PIDS, CCTV Cameras, Trolleys, Queue Managers, VDGS etc."

5.1.8 The sustaining capital expenditure proposed by BIAL in its MYTP for the Third Control Period is as follows:

Table 58: Sustaining capital expenditure proposed by BIAL as per its MYTP submission for the Third Control Period

Capital expenditure	2022	2023	2024	2025	2026	Total
Sustaining Capital Expenditure	414.34	230.67	282.73	126.54	290.32	**1,344.59**

Allocation of assets into aero and non-aero as per BIAL's MYTP submission

5.1.9 For all common assets, BIAL has submitted that it has applied the aeronautical ratio of 91% as an average of ratios of FY 2018-19 and 2019-20. BIAL has submitted that it has considered the allocation ratio for Terminal – 2 as 88% in line with the earlier control period assessment by the Authority.

Depreciation

5.1.10 BIAL has submitted the following regarding the depreciation for the Third Control Period:

a) "Fixed assets are considered at their original cost of acquisition less accumulated depreciation. The cost includes cost of subsequent improvements thereto including taxes, duties, freight and other incidental expenses related to acquisition and installation of the assets concerned.

b) Depreciation has been provided on "Straight Line Method – (SLM)" over the useful lives of the assets. Useful lives have been aligned with Order 35 of the Authority except in cases where there it is based on technical estimate and justification of the Management of BIAL."

5.1.11 The depreciation considered by BIAL in its MYTP for the Third Control Period is given below:

Table 59: Depreciation proposed by BIAL as per its MYTP submission for the Third Control Period

Particulars	2022	2023	2024	2025	2026	Total
Depreciation	541.48	726.38	752.18	760.23	797.08	**3,577.35**

Regulated Asset Base

5.1.12 Based on the aeronautical opening RAB, additions for the current control period, applying allocation ratio and after considering depreciation following is the aeronautical RAB for the Third Control Period as submitted by BIAL:

Table 60: RAB proposed by BIAL as per its MYTP submission for the Third Control Period

Particulars	2022	2023	2024	2025	2026	Total
Aero opening RAB (A)	5,318.03	11,443.68	11,008.28	10,581.12	10,330.34	
Add: Aero commissioned assets (B)	6,631.24	224.79	238.04	420.79	1,919.60	**9,434.45**
Less: Aero disposals (C)	0.00	0.00	0.00	0.00	0.00	**0.00**
Less: Aero depreciation (D)	505.59	660.19	665.20	671.56	704.33	**3,206.87**
Aero closing RAB (E = A +B-C-D)	**11,443.68**	**11,008.28**	**10,581.12**	**10,330.34**	**11,545.62**	
Average RAB (F = (A+E)/2)	**8,380.85**	**11,225.98**	**10,794.70**	**10,455.73**	**10,937.98**	

5.2 Authority's examination regarding RAB and depreciation for the Third Control Period

5.2.1 The Authority has analysed BIAL's submission as per MYTP on the capital expenditure proposed for the Third Control Period. The Authority has grouped the proposed capital expenditure for the TCP into the following for evaluation:

A. Capex projects deferred from SCP to TCP

B. Capex projects for TCP and

C. Sustaining capex for TCP

5.2.2 The Authority has noted that BIAL vide its submission dated 2 February 2021, 15 February 2021 and 2 March 2021 had revised the capital expenditure for the Third Control Period.

5.2.3 The Authority noted that ~63% of the total asset additions are brought forward from the previous Control Periods. The Authority noted that BIAL has been estimating capex but not executing the said projects, in the First Control Period and Second Control Period too. The trend of non-execution of proposed spend is as follows:

Table 61: Trend of non-execution of proposed capex

Particulars (INR cr.)	Proposed capex in order	Capex which are dropped later in next control periods/ deferred to TCP	% dropped/ deferred
SCP	10,203	6,917	68%
FCP	2,227	491	22%

5.2.4 The Authority has noted that BIAL had a trend of proposing capex in one control period and postponing the same to future control periods without execution. This leads to services not being available to passengers who have paid up. This trend does not further instill any confidence in the Authority that large projects which were proposed in earlier Control Periods nor the large new projects proposed by BIAL would be completed on time. In order to discourage this trend, the Authority shall reduce 1% of the project cost from ARR/Target Revenue as re-adjustment in case any particular project is not capitalized as per approval in tariff order.

5.2.5 While analyzing the Multi Year Tariff Proposal (MYTP) of BIAL regarding capital expenditure for Third Control Period, the Authority has taken into consideration reduced traffic due to COVID-19 pandemic and has appropriately rationalized the proposed capital expenditure as given in the following paras.

A. Capital expenditure projects deferred from Second Control Period to Third Control Period

5.2.6 Following table gives the details of the capital expenditure in Group A - capex projects deferred from SCP to TCP as submitted by BIAL in its MYTP and the revised submission dated 15 February 2021:

Table 62: Capital expenditure projects deferred from Second Control Period to the Third Control Period as proposed by BIAL

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP	Revised proposed capex as per BIAL for TCP
A	Capex projects deferred from SCP to TCP	A1	Terminal 2 - Phase I	3,565.67	3,565.67
		A2	Forecourt, roadways & landside development - Phase 1b	1,786.40	1,786.40
		A3	Aircraft Maintenance & Airport Maintenance Facilities	41.16	41.16
		A4	Utilities	104.22	104.22
		A5	T2 - Apron Phase 2		427.73
		A6	South Parallel Runway - Phase 2		362.95
		A7	Design, PMC and Pre-ops cost	710.16	830.57
		A	**Capex projects deferred from SCP to TCP (sub-total)**	**6,207.60**	**7,118.69**
	Financing Allowance			814.39	904.80
	Total (including FA)			**7,021.99**	**8,023.50**

5.2.7 BIAL in its submission dated 15 February 2021 had revised the list of projects deferred from the Second Control Period to the Third Control Period. BIAL submitted that the T2 – Apron Phase 2 and the South Parallel Runway – Phase 2 which was proposed to be capitalized in FY21 has been deferred and these projects are proposed to be capitalized in FY22. Based on the revised submission, the Authority noted that the following projects have been deferred by BIAL from the Second Control Period to the Third Control Period:

a) Terminal 2 – Phase 1

b) Forecourts, roadways & landside development – Phase 1b

c) Aircraft maintenance & airport maintenance facilities

d) Utilities Phase 1

e) T2 – Apron – Phase 2

f) South Runway – Phase 2

5.2.8 The Authority has noted that Terminal 2 will have a capacity to handle 25 mppa, taking the total terminal capacity of BIAL to 55 mppa by the end of the Third Control Period. The Authority noted that despite the COVID19 pandemic affecting the passenger traffic in the near-term, the passenger traffic

forecast for BIAL by the end of the Third Control Period is 54 mppa which would require the capacity expansion at BIAL. Based on the traffic forecast and the need for capacity expansion, the Authority proposes to consider the capital expenditure deferred from the Second Control Period in the Third Control Period.

5.2.9 Further, the Authority noted that it had taken the decisions on the true-up of the proposed capital expenditure of the Second Control Period in the Second Control Period order. The Authority's analysis for the above projects considering the decisions in the Second Control Period order is given in the section below.

A1 – Terminal 2 – Phase 1 - Delay in commissioning

5.2.10 The Authority has noted that the commissioning of the Terminal 2, which was proposed to be commissioned by 31 March 2021, has been delayed and BIAL has submitted that it will be commissioned by 31 March 2022.

5.2.11 Below are the relevant extracts of the decisions taken by the Authority and the judgement of Hon'ble TDSAT with respect to the Terminal 2 commissioning:

a) The Authority in the Second Control Period order decided to impose a penalty/ adjustment of 1% of the cost of Terminal-2 Phase 1, if BIAL fails to commission and capitalize Terminal 2 Phase 1 by March 2021. Further, The Authority decided to not consider any additional interest during construction (IDC)/ financing allowance if the project is delayed beyond 31 March 2021.

b) After the order was issued, AERA vide letter no. F. No. AERA/20010/MYTP/BIAL/CP-II/2016-17/Vol-V dated 13th September 2018 clarified that if the delay in completing the project is beyond the control of BIAL and is properly justified, the same would be considered while truing up IDC and PMC however, under no circumstances adjustment of 1% will be waived. Extract from the letter is given below: *"3. It is clarified that in case there is delay in completion of project beyond March 2021, due to any reason beyond the control of BIAL or its contracting agency and is properly justified, the same would be considered by the Authority while truing up the actual cost at the time of determination of tariff for the 3rd control period in respect of IDC and PMC. However, there will be no waiver of penalty in case Phase 1 of Terminal 2 project is delayed beyond 31 March 2021 under any circumstances."*

c) The Hon'ble TDSAT judgement dated 16 Dec 2020 for BIAL has not altered the decision of AERA on levy of adjustment for delay in commissioning of Terminal 2 Phase 1. Relevant extract from Hon'ble TDSAT judgement has been given below:

"53. On the basis of claim that the Terminal II Building would be completed by March 2021 as estimated by BIAL, the Authority agreed to treat the capitalization year for Terminal II-Phase 1 as 2020-21. This advantage to BIAL would be totally undeserved if the claim of BIAL that it will complete Terminal II-Phase 1 by end of March 2021 is not found correct. Hence, as a balancing exercise for allowing capitalization on the assurance of BIAL such a penalty which is nothing but reduction of ARR has been provided to ensure that such promise does not cause loss to the users and undue advantage to BIAL if the claim as to the time of completion is ultimately found incorrect.

54. If a convincing case is made out for any reasonable delay, the Authority agrees to examine the same on its own merits and may vary or waive the penalty proposed but only for good reasons. This stand of the Authority appears just and proper and does not require further scrutiny."

5.2.12 BIAL has submitted the following justification for the delay in the commissioning of the Terminal 2:

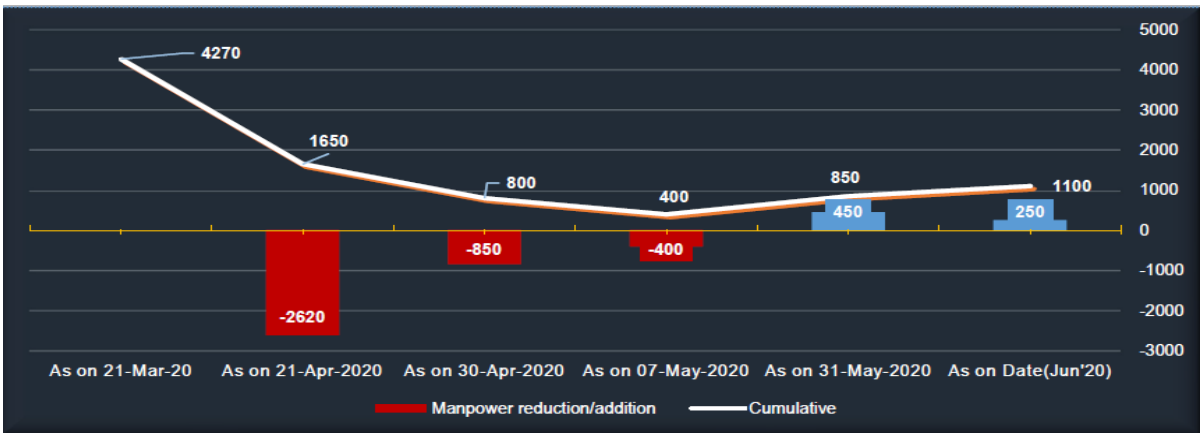
a) *"Supply chain issues on imported long lead items. Below are the details of the delay in the procurement of materials from China as per BIAL:*

S.no	System	Planned % of material delivered to site by 31st May, 2020	Actual % of material delivered to site by 31st May, 2020	Estimated Impact on project timelines (months)	Remarks
1	Façade Double Glass Units (DGU)	89%	6%	6.5	
2	Bamboo Ceilings and Column Wraps	98%	12%	3.7	
3	Chillers	100%	100%	3.7	Planned delivery on 05 Feb'20, Delivered on 25 May'20
4	PBB's	77%	0%	6.4	
5	Elevators	88%	70%	1.9	
6	Escalators	100%	100%	4.0	First Delivery was planned on 01 Feb'20, whereas delivery commenced Mid May'20
7	Travellators	100%	100%	4.0	

Below are the details of the delay in the procurement of materials from other countries as per BIAL:

Sl	System	Item Description	Planned % of material delivered to site by 31st May, 2020	Actual % of material delivered to site by 31st May, 2020	Estimated Impact on project timelines (months)	Country Of Origin
1	VHT	Goods Elevator - 3000 kg	88%	70%	1.1	Turkey
2	HVAC	EC Fans for air handling Units	100%	0%	4.0	Germany
3	HVAC	Pressure Independent Balancing Valves	70%	5%	4.0	Israel
4	HVAC	Electrochemical Water Treatment System	70%	50%	2.0	Israel
5	Electrical	Lighting Management System	100%	0%	1.0	USA
6	ICT	Active Component	30%	5%	2.0	Singapore
7	ICT	MTCS Components	30%	0%	2.1	Switzerland
8	AS	HBS - ETD Stations	100%	100%		UK
9	PA	PA Equipment	30%	0%	1.1	USA
10	BMS	BMS	40%	0%	2.1	Switzerland

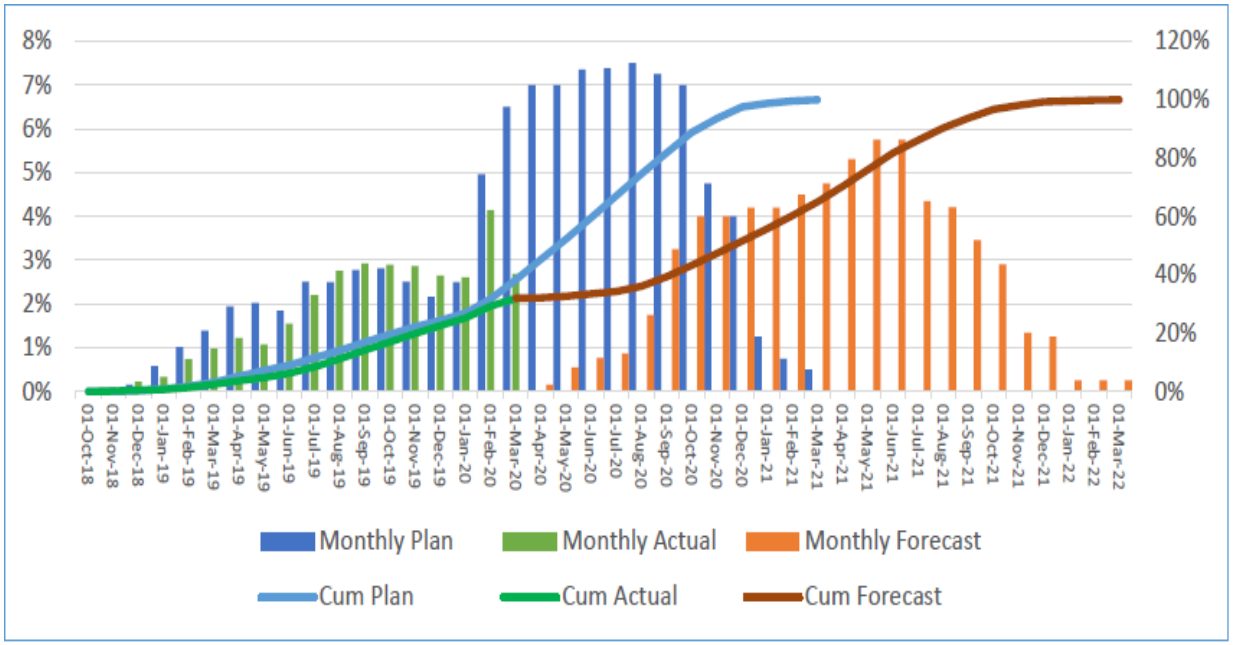
b) *Availability of labour.*



c) *Supply chain issues on local procurement*

d) *Design changes*

BIAL has submitted the following details on the comparison between the actual and the revised timelines for the completion of T2 as follows:



5.2.13 The Authority has examined the submission of BIAL with respect to the delay in the commissioning of the Terminal 2.

5.2.14 The Authority has noted that COVID-19 has affected the Indian infrastructure projects and has led to delay in the projects. The Authority is of the view that the reasons provided by BIAL with the data on labour shortages and supply chain seems reasonable to justify that the project will get delayed beyond 31 March 2021.

5.2.15 Further, the Authority notes that due to disruption in traffic, this delay has not resulted in passenger inconvenience due to lack of timely capacity augmentation.

5.2.16 Based on these extraordinary circumstances, the Authority proposes to consider the interest during construction up to FY22 and also waive the adjustment of 1% on delay in operationalization of Terminal 2 - Phase 1 till 31 March 2022.

5.2.17 BIAL has submitted that the Project Management Costs for the Terminal 2 have been estimated to increase by INR 50 cr. on account of the extended period of construction till FY22. The Authority is of the view that the scope of work of PMC consultant for the Terminal 2 has remained the same despite the increase in the time period for execution of the project. Therefore, the Authority is of the view that the increase in the PMC costs is not justified and it cannot be passed on to the passengers. The Authority proposes to exclude the additional PMC costs estimated by BIAL for Terminal 2 for FY22.

5.2.18 The Authority proposes to levy the reduction (adjustment) of 1% in the project cost of Terminal 2 in case BIAL fails to commission and capitalize Terminal 2 Phase 1 by 31 March 2022. It is clarified that in case there is delay in completion of project beyond March 2022, due to any reason beyond the control of BIAL or its contracting agency and is properly justified, the same would be considered by the Authority while truing up the actual cost at the time of determination of tariff for the 4th control period in respect of IDC and PMC. However, there will be no waiver of penalty in case Phase 1 of Terminal 2 project is delayed beyond 31 March 2022 under any circumstances.

Cost overruns in the capital expenditure deferred from the Second Control Period to Third Control Period

5.2.19 The Authority had appointed RITES Limited to undertake the study on determination of efficient capex of BIAL for 2nd control period. RITES had submitted the report to AERA with project-wise efficient

capex for 2nd control period. Below table compares the estimated cost as per BIAL's MYTP submission and the approved cost by the Authority (adjusted for the contingency cost) in its Second Control Period order for BIAL.

Table 63: Comparison of adjusted AERA approved amount with estimated cost (excluding FA/IDC) as per BIAL

Reference	Project	Net approved amount carried forward from SCP to TCP	Proposed capitalization in TCP by BIAL	Cost Over-run / (Under-run)	Variance %
		A	B	C = B-C	D=C/A
A1	Terminal 2 - Phase 1	3,607	3,566	-41	-1%
A2	Forecourts, roadways and landside development	1,127	1,786	659	58%
A3	Aircraft maintenance and Airport maintenance	42	41	-1	-2%
A4	Utilities Phase 1	106	104	-2	-2%
A5	T2 Apron 1	385	428	43	11%
A6	South Parallel Runway – Phase II	398	363	-35	-9%
	Sub-Total	**5,665**	**6,288**	**623**	**11%**
A7	Design and PMC	329	505	176	54%
A7	Pre-Operating Expenses and ORAT	79	325	246	311%
	Total	**6,073**	**7,118**	**1,045**	**17%**

* amount approved by Authority for SCP projects deferred to TCP is excluding the proposed capitalization of projects in Second Control Period

5.2.20 The Authority in the Second Control Period order had decided that BIAL shall submit detailed explanation and justifications, should the cost incurred exceeds 10% over the cost approved by the consultant (RITES). The Authority noted that the following projects have exceeded the approved cost:

a) A2 - Forecourts, roadways & landside development – Phase 1b

b) A5 - T2 Apron – Phase 2

c) A7 - Design, PMC, pre-operative expenses and ORAT cost

5.2.21 BIAL has submitted along with its MYTP submission the justification for the increase in the cost. The Authority has reviewed the justification and proposed the head-wise revisions in the section below.

A2 – Forecourt, roadways & landside development - Phase 1b - Cost overruns

5.2.22 The Authority noted that the approved Forecourts, roadways & landside development cost based on the independent consultant study was INR 1,216 cr. in the Second Control Period order of BIAL while BIAL has estimated the cost as INR 1,875 cr., an increase of INR 659 cr.

5.2.23 The justification submitted by BIAL for increase in cost for Forecourts, roadways & landside development – Phase 1b is as follows:

"These projects are related to the complete landside road network that have been planned to be added or expanded to support the new Terminal 2 – Phase 1 and other new developments. A modern Multi-Modal Transport Hub (MMTH) has been designed to give the best city/airport travel customer experience, connectivity between the terminals and easy transfer between various modes of transport.

a) Development of a Multi-Modal-Transport- Hub (Rs. 481.12 crores)

- During the PAL 1 Capex submission, a basic Multi Level Car Parking (MLCP) was considered to support the Terminal 2 parking requirement. The Parking proposals made as per DPR submitted in Second Control Period MYTP proposal envisaged a T2 MLCP of approximately 64,000 Sqm with space for parking around 1800 cars for passengers and employees in the basement and at surface level. MLCP was designed to be an RCC framed (Basement + G structure). The Basement with 4m height & superstructure 3.90 m floor height was assumed. In addition to the above, provision of 6m long Boom Barriers at entry points & Parking Management System was also included.
- However, during 2017-18, based on discussions with the Bengaluru Metro Rail Corporation Limited (BMRCL), airport metro connectivity was felt necessary. Hence the forecourt and land side facilities at BIAL had to cater to this new requirement. The terminal station was to be strategically placed so as to provide best access from both the Terminals- T1 and T2. This led to the redesign of the common areas between T1 and T2. The vertical alignment of the metro in the forecourt area of T1 and T2 also underwent a thorough review and evaluation. It was finally decided that a subgrade open to sky terminal metro station would do best justice from a passenger facility and accessibility point of view along with optimum utilization of land. The concept further evolved into a Multi-Modal Transport hub, which could accommodate private vehicles, taxis, city buses and the metro rail.
- The development of the MMTH evolved on account of the following:
- MMTH to be a passenger-oriented and a focused transit node for the city. Connections between the terminals and the transportation hub are a key component of the passenger experience and overall airport vision.
- Apart from arriving and departing passengers, the MMTH would cater to the airport community as well as the visitors from the city. Thus, the services of metro, bus, app taxi, APM and bag drop became core to the MMTH.
- Metro: BMRCL would have a metro station terminating at KIA and will be the primary transportation facility within the MMTH. All passengers, regardless of terminal, could arrive at the Airport Metro Station.
- Bus: Intercity bus pick-up and drop-off would be located within the MMTH. Facilities shall include loading bays, passenger waiting areas, ticketing areas, and office facilities. On-airport shuttles may also be located at the bus kerb, either for passengers going to the terminals or employees going to various work airport locations.
- App Taxi: It is proposed that each terminal have its own app taxi loading zone. The app taxi loading zone in the MMTH would primarily serve T2 passengers as well as other passengers arriving via metro or intercity bus.
- Automatic Passenger Movement (APM): The MMTH is designed to allow for future introduction of landside APM services, connecting to existing and future facilities such as terminals, commercial areas, and passenger services (such as remote parking or rental car facilities) and the requirement is factored in the MMTH.
- Bag Drop: Bag drop facilities are required to connect to the T2 baggage tunnel. The need to reserve a baggage connection to T1 is also factored in, given that there would be a need to renovate T1 in future and allow for such a facility in future.

- Following key elements have been synthesized to optimize functionality and throughput, while creating an architectural framework which is dynamic and appealing:
- Terminal roadways entering and exiting T2
- Internal roadways connecting passenger-facing ground transport facilities, and goods flow
- Multi-Storey Car Park
- Private Car Pick-Up
- App-based taxi pick-up
- Bus Station
- Metro Concourse and Platform
- Inter-Terminal Connecting Bridge
- Inter-Terminal Transfer Facility
- Baggage check-in facilities were also planned to be provided at the terminal metro station. It was also important to have a free, seamless and safe pedestrian walkway connectivity between Terminal T2/ Metro Station / T1/CUP such that passengers/staff/other service providers can have a hassle free and safe walking experience.
- In order to meet all the above-mentioned requirements, the complete redesign of the area resulted in the following facilities:
- Baggage processing at the minus level 3 of the MMTH basement. From here, one tunnel is planned towards the T1 Terminal and the second tunnel connects the T2 Terminal.
- Two basements for car parking
- Part of the basement number one for the bus parking.
- Common services areas for the metro and the MMTH.
- A level 0 walking area connecting the Terminal 2, MMTH and Metro.
- An elevated pedestrian walkway connecting Metro &Terminal 1.
- Terminal metro station as a subgrade open to sky metro station with platform screen doors and the MMTH / Metro interfacing and enabling works.
- The rainwater harvesting ponds re-orientation

b) Landside Facilities (Rs. 177.44 crores)

- At the planned Trumpet expansion, land acquisition was to be carried out by NHAI. The Way Leave Charges towards the acquisition was borne was BIAL. The cost incurred is Rs. 8.75 crores.
- At the time of finalization of Metro Terminal Station, it was found optimum to align the road network connectivity to the Terminal 2 along with the metro vertical alignment. At the time of MYTP submission for Second Control Period, elevated road network was considered to connect to/from T2 Terminal from the existing ATC tower. In the current scheme the road network connectivity to/from T2 reaches approx. minus 6 metres at the current ATC tower and continues at minus 6 metres till it reaches T1 arrivals road. From here it again starts to ramp upwards towards

the Terminal 2. Deep drains had to be added to the list of projects due to the shift from elevated network to a -6m level network.

- Based on the development plans and further detailing to meet the connectivity requirements, there is an increase in the road development area by approx. 20% as compared to the areas that had been submitted as part of the earlier submission. This increase has resulted into an additional cost of approximately Rs 90 crores.
- A major CISF checkpoint for a 10-lane road system along with bollards are planned on the main access road to monitor and control the access to/from the terminals. This is facility is to meet the security requirements. This checkpoint will be equipped with offices, checkpoints, CCTV cameras, bollards, parking spaces etc. and is designed for 24x7 operations. The estimated cost towards this entire arrangement is Rs. 12 crores.
- A Vehicular Underpass (VUP) has been added to cross beneath the main access road from the north cargo road to the southern access road. This is a 2-lane vehicular under pass and the total length of the pass is 380 metre Two tracks of the metro along with the road network to the terminals passes above the underpass. The VUP is an asphalt road, with drains, steel lighting and other road furniture. The clear width at the VUP is 10.5m and approaches have a width of 7.5m..
- A pedestrian walkway facility has been added for safe and seamless pedestrian access from the car park to T1 forecourt. This is semi enclosed facility with elevators, escalators and travellators. Landscaping has been added to the walkway. The total length of the pedestrian walkway is 450m. The breakup is elevated walkway of 240m length, 70m long bridge crossing the main access road and 140m of at-grade portion. This facility is planned to have 4 elevators, 2 escalators and 4 travellators. The estimated costs here is Rs 41.04 crores.
- Other important features of the Landside Facilities
- Curved street lighting is being considered as against the standard light poles. As regards the Elevated Roads, special architectural lights are planned. These include pier and deck girder uplights, LED lighting for the full length of the flyovers.
- A landscape plan along the main access road has been planned from start of the road network within KIA till the Terminal 2.
- Latest and modern ICT systems is planned for effective CCTV coverage and data storage for the landside."

5.2.24 The Authority noted that the increase in the forecourts, landside and roadways cost is on account of development of a multi-modal transport hub and landside facilities.

5.2.25 Regarding the development of the multi-modal transport hub, the Authority noted that it had approved multi-level car park in the SCP order. BIAL has proposed to convert the multi-level car park into a multi-modal transport hub which integrates bus station, car park, metro station, premium car park, baggage sorting area as well as taxi/ cabs and also includes retail area as part of MMTH. The Authority notes that the MMTH has both aeronautical and non-aeronautical components. The Authority proposes to bifurcate the MMTH cost into aeronautical and non-aeronautical components based on the floor wise area usage for aeronautical and non-aeronautical activities.

Table 64: Allocation of MMTH cost into aeronautical and non-aeronautical

S no	Floor	Usage	Area (sq m)	Type (A/ NA/ C)*
1	Basement 3	Baggage sorting area	6555	A

S no	Floor	Usage	Area (sq m)	Type (A/ NA/ C)*
2	Basement 2	Private car parking	35722	NA
3	Basement 1.5	Bus station	14791	A
4	Basement 1	Private parking	36419	NA
5	Level 0	App taxi and premium taxi (considered NA presently as Metro expected to be operationalized in FY26)	47401	NA
6	Level 1	Passenger circulation and landscape	33704	A
	Total		**174592**	
	Total aero		55050	
	Total non-aero		119542	
	% non-aero ratio		**68%**	

5.2.26 The Authority noted that the majority of the increase in MMTH cost (68% is non-aero as per the table above) can be attributed to the non-aeronautical activities.

5.2.27 Regarding the landside facilities, the Authority noted that the additional cost in forecourts, landside and roadways is on account of the need to provide the metro connectivity to the airport which has resulted in the re-alignment of the approach roads.

5.2.28 Based on the above, the Authority proposes to consider the additional cost on account of forecourts, landside and roadways as part of the RAB.

5.2.29 Further, Phase 1 of MMTH which is proposed to be commissioned in FY22 does not include the metro station but only the enabling works for metro station and the baggage sorting area. BIAL has submitted that these assets will be capitalized in FY22. The Authority noted that the enabling works for metro station and the baggage sorting area will be put to use at the time metro commissioning its operations, that is, in FY26. The Authority is of the view that the passengers cannot be charged for the assets not available for their use and therefore, proposes to capitalize the enabling works for metro station and the baggage sorting area in the year of metro commissioning, that is, FY26.

5.2.30 Below table provides the break-up of the forecourt, roadways & landside development - Phase 1b cost as proposed by the Authority.

Table 65: Break-up of the forecourt, roadways & landside development - Phase 1b

S no	Particulars* (in INR cr.)	Proposed capex as per BIAL's MYTP submission for TCP	Proposed capex as per Authority
1	Forecourt, roadways & landside development - Phase 1b (except MMTH)	1,250.45	1,250.45
2	MMTH - Phase 1	535.94	462.51
	Total	**1,786.40**	**1,712.96**

* capital expenditure provided is excluding the design, PMC, contingency, pre-operative expenses and IDC

A5 – T2 Apron - Phase 2 - Cost overruns

5.2.31 The Authority noted that the approved T2 – Apron cost based on the independent consultant study was INR 385 cr. in the Second Control Period order of BIAL while BIAL has estimated the cost as INR 428 cr., an increase of INR 43 cr.

5.2.32 The justification submitted by BIAL for increase in cost for T2 Apron – Phase 2 is as follows:

- "The major reason for the increase in costs is on account of having additional rainwater harvesting ponds. In order to meet the water requirement through sustainable additional 3 rainwater harvesting ponds are added on the landside. The total capacity of the ponds added is 227 ML. Construction of these ponds involve earthworks, pond lining, pump rooms and piping works. The cost towards this is Rs. 22.50 crores.
- The apron construction works were planned to be carried out using the Ground Support Equipment (GSE) tunnel or the Eastern Connectivity Tunnel (ECT). However, due to security reasons, approval from BCAS/CISF is awaited for using the tunnels for movement of men, materials and equipment for construction activities on 24x7 basis. This non-availability of the tunnels has resulted in a significantly longer lead of approx. 20 kms for movement of men, material and equipment. This has contributed to the balance overrun to be incurred."

5.2.33 The Authority had asked BIAL to submit the details of the water cost savings due to the additional rainwater harvesting (RWH) ponds. BIAL had submitted that 50% of the potable water requirement from FY23 onwards will be sourced from these RWH ponds and accordingly, the cost of procuring water from external sources will decrease. The Authority has noted the cost benefit of the RWH ponds and proposes to consider the increase in the cost of T2 Apron Phase 2 due to RWH ponds upto 22.50 cr. The Authority proposes to consider the actual cost of the RWH ponds during true-up for the next control period. Based on the asset allocation study (refer Annexure I for summary of the report and Appendix II for the report), the Authority proposes to bifurcate the RWH ponds into aeronautical and non-aeronautical based on the average terminal area ratio.

5.2.34 In the response to the Authority's query, BIAL had mentioned that the ECT had been constructed in November 2019, however, it was not utilized due to pending BCAS approval. The Authority notes that the construction activities were limited from March 2020 onwards due to Covid-19 and BIAL has received the BCAS approval for operations in September 2020. As a result, the Authority is of the view that BIAL's claim of increase in cost of INR 20.50 cr. is not reasonable. The Authority proposes to exclude the estimated additional cost of T2 Apron Phase 2 from RAB due to the delay in the commissioning of the ECT.

A6 – South Parallel Runway – Phase II

5.2.35 The Authority asked BIAL to submit the details of the works proposed under the South Parallel Runway – Phase II project which is proposed to be capitalized in the Third Control Period. BIAL submitted the following response:

"Certain projects which were completed in 2019-20 were capitalized and recognized as assets while some Projects which were in progress got carried over beyond 31st Mar 2020 and are estimated to be completed in the ensuing period FY 2021 and FY 2022.

Hence, for ease of reference, out of the total Estimated Cost at completion for the NSPR program (in the PAL-1 projects) submitted as part of MYTP, the projects which were carried over beyond FY2020 and planned to be completed in the subsequent years have been captured in the Business Plan as Phase II. The list of key projects for the line item "South Runway Phase II" is given below:

i. Ground Support Equipment Underpass

ii. North Airfield connections

iii. Earthwork, asphalt & drainage along the areas - Crossfield taxiway P&Q

iv. Airfield Ground Lighting (AGL) Works

v. Irrigation & utility related work

vi. Perimeter wall related works

vii. Perimeter Intrusion Detection Works (PIDS)

We wish to clarify that no new projects are getting implemented under Phase II, beyond what was originally approved by AERA in the 2nd CP tariff order."

5.2.36 The Authority noted that RITES had approved a consolidated project for the new south airfield works while BIAL has proposed capitalization of the project in two parts. The Authority asked BIAL to submit the reason for bifurcating the project into two parts and the justification on whether these projects can be capitalized independently. BIAL submitted the following response:

"The complete second runway system is commissioned and is operational after obtaining necessary approvals from the Regulator – DGCA. Based on this, the statutory auditors have also approved the capitalization of the 2nd runway and the same is reflected in IGAPP FY2020 reports.

RITES has provided one consolidated cost. It may be noted NSPR is mega infrastructure project. Any mega project has subprojects which once completed can be put to beneficial occupancy. As and when each of these projects can be put into beneficial occupancy, the commissioning and operations is carried out for beneficial service to the passengers and airlines."

5.2.37 The Authority has noted the above responses of BIAL on the South Parallel Runway – Phase II project which has given the details of the proposed project and explained the reason for capitalization in two parts. Accordingly, the Authority proposes to consider the capital expenditure for South Parallel Runway – Phase II in the RAB of the Third Control Period.

A7 – Design, PMC and Pre-ops cost - Cost overruns

5.2.38 The Authority noted that the approved Design and PMC cost based on the independent consultant study was 5% of the total project cost in the Second Control Period order of BIAL while BIAL has estimated the cost as 6.94%, an increase of 1.94%. The Authority had approved INR 150 cr. as the pre-operative expenses in the Second Control Period order of BIAL while BIAL has estimated the cost as INR 402 cr. (inclusive of ORAT cost), an increase of INR 252 cr..

5.2.39 The following justification is submitted by BIAL for increase in cost for Design, PMC, pre-operative expenses and ORAT cost:

- "The estimated actual cost of Rs. 354 crores includes a committed design costs of Rs. 328 crores for major designs activities which have been awarded towards the following Projects:
- Terminal 2 – Phase 1
- NSPR and associated airside works
- MMTH & landside design services
- Landscape design
- Provision for specialized design services: peer review and study, third party design checks.
- PMC has been engaged for overseeing and managing the project.
- Pre-Operative Cost:
- BIAL has undertaken an integrated large-scale Airside and Terminal development program with associated road and other infrastructure facilities comprising of more than 80 sub-projects. Such a mega scale development program has the following requirements to be adhered to:

- High safety standards (target zero)
- World class quality
- Specialized and customized construction works
- Challenging and aggressive time schedule
- Delivery to budget
- Interdependent and large-scale works undertaken at the same time across the premises – airside, terminal and landside.
- Resources required are specialized by nature for managing such large-scale expansions. Due to the above requirements, BIAL had to ensure proper staffing to achieve the quality expectation as set out in the scope and specification for a world class project delivery.
- BIAL had to work out a judicious mix of PMC (specialist and short term) staffing and own staffing (long term requirements) to meet these safety, quality, time and cost challenges.
- BIAL has an exclusive team of Planning, Design, Construction, Airport Systems, Quality, Procurement, Contract Administration, Project Control besides support services like HR and Finance. This team is totally dedicated to development of the project. Besides, specialists are also hired to support the existing project team. The salaries and office related expenses of this team are 'Pre-Operative Expenses'. It is pertinent to submit that the team is involved from a pre-concept stage starting with design, planning and adding to that the service support teams like Procurement, QA, HSE, Project Controls etc., besides construction teams as and when required. Besides, some specialists in areas like design, airport systems etc., are being roped in from PMC agency wherever required.
- Operational Readiness and Transition (ORAT) was not provided as part of the PAL 1-Capex submissions. These are incurred towards trials, customization of the airport staff/airline community towards smooth operations of various project facilities such as the runway, terminal 2, etc., from the day of operations.
- BIAL has carried out benchmark study by engaging M/s Turner on various Airports – India and International Airports as well as other mega infrastructure projects in India and South-east Asia.
- List of Airports chosen for benchmarking:
- Indira Gandhi International Airport, Delhi - Terminal 3 (DEL)
- Chhatrapati Shivaji Maharaj International Airport, Mumbai – Terminal 2 (BOM)
- Rajiv Gandhi International Airport, Hyderabad – Terminal 1 Expansion (HYD)
- King Abdul-Aziz International Airport, Jeddah, Kingdom of Saudi Arabia - Terminal 1 (JED)
- Tan Son Nhat International Airport, Vietnam - Terminal 1 (SGN)
- When looking at the range and average of pre-ops, PMC, and design costs based on hard cost of projects that achieve similar global rankings, cost per passenger, timeliness of construction, and LEED rated facilities in India is as follows:

Table 66: Benchmarking study submitted by BIAL

S no	*Cost head*	*Range*	*Average*	*BIAL's estimate*
1	*Design and PMC*	*5.1-11.1%*	*8.03%*	*6.94%*

S no	*Cost head*	*Range*	*Average*	*BIAL's estimate*
2	*Pre-operative expenses*	*3 – 8.9%*	*5.63%*	*4.33%*
	Total	***10.1 – 20.0%***	***13.67%***	***11.63%***

- Hence, the total soft cost for BIAL as a % of the estimated cost of 11.63% is within the soft cost benchmarked with leading airport and infrastructure project in India and globally. Further, the break-up of individual elements of soft costs (Design & PMC, Pre-Operative cost)is also well within the average levels shown above.
- The below table compares the various elements of soft costs for BIAL against the 3 projects (Indira Gandhi International Airport, Delhi - Terminal 3 (DIAL), Chhatrapati Shivaji Maharaj International Airport, Mumbai – Terminal 2 (MIAL) and Rajiv Gandhi International Airport, Hyderabad – Terminal 1 Expansion (HIAL)) and also includes data on T1 A expansion of BIAL. Project cost excluding Interest during construction has been taken as the base for computing the % depiction.

Rs in crores	DIAL	MIAL	HIAL	BIAL - T1A	BIAL - T2	
					Mar-22	Mar-21
Project cost	10,657.00	9,245.00	1,989.00	1,335.75	9,183.00	9,183.00
Design cost	286.00	818.00	50.00	75.28	354.00	354.00
PMC	203.00		92.00		209.00	159.00
Pre-operatives expenses	488.00	684.00	54.00	35.00	401.00	329.00
Total soft cost	**977.00**	**1,502.00**	**196.00**	**110.28**	**964.00**	**842.00**
Net project cost other than soft costs	**9,680.00**	**7,743.00**	**1,793.00**	**1,225.47**	**8,219.00**	**8,341.00**
% Design cost	2.95%	10.56%	2.79%	6.14%	4.31%	4.24%
% PMC	2.10%		5.13%		2.54%	1.91%
% Pre-operatives expenses	5.04%	8.83%	3.01%	2.86%	4.88%	3.94%
Total soft cost	**10.09%**	**19.40%**	**10.93%**	**9.00%**	**11.73%**	**10.09%**

- As can be seen from the above table, BIAL soft costs are comparable to the expansion projects of DIAL, MIAL and GHIAL. The essential difference being the Design costs, which is a reflection of the Detailed Design done by BIAL, prior to award of construction contracts in comparison to the Schematic Design dine by the other airport operators.
- Additionally, BIAL actual completion dates have been severely impacted by COVID 19 pandemic which had resulted in a delay of 12 months in the completion of the Project."

5.2.40 The Authority has examined the submission of BIAL on justification of the increase in the design, PMC, pre-operative and ORAT costs.

5.2.41 The Authority has decided to allow 5% of the project cost for Design and PMC costs based on the independent study undertaken by RITES Limited in the Second Control Period order. The Authority proposes to consider 5% of the project cost for Design and PMC costs for the capital expenditure deferred from Second Control Period. The Authority proposes to review and true-up the design and PMC costs after the project is commissioned and subject to its reasonableness.

5.2.42 The Authority has noted that the pre-operative expenses claimed by BIAL is INR 402 cr. inclusive of ORAT cost.

5.2.43 The Authority has noted that BIAL has submitted INR 46 cr. as Operational Readiness and Airport Transfer (ORAT) expenses as part of the pre-operative expenses to operationalize the Terminal 2. BIAL has submitted that it is undertaking the ORAT program with its own employees. Since ORAT expenses are part of the airport operations, the Authority is of the view that these costs should be part of the operational expenditure. The Authority proposes to include the ORAT expenses as part of the operational expenditure and exclude it from the RAB of the Third Control Period.

5.2.44 BIAL has submitted that the it has an exclusive team for Planning, Design, Construction, Quality control, Procurement, Contract Administration, Project Control besides support services like HR, legal and Finance and this team is totally dedicated to the implementation of projects proposed in Second Control Period. The Authority has noted that the pre-operative expenses includes the personnel cost and office related expenses of this team involved in the capital expenditure projects.

5.2.45 The Authority has noted that BIAL has appointed a separate Design and PMC consultants for the capital expenditure projects. Therefore, the Authority has asked BIAL to submit the justification for employing the team of BIAL for the capital expenditure projects and also the cost savings for BIAL due to this team. BIAL has submitted the following response:

- "Any Mega Program delivery essentially consists of client organization team members and specialist consultants to successfully handle the challenges that are typically encountered in such large and complex project delivery environment.
- Airport projects are complex, multiyear undertakings that involve various consultants, contractors, subcontractors, and suppliers. The Owner's project team is required to manage large numbers of commercial agreements, along with ongoing changes, progress measurements, and other administrative challenges.
- Owner's Project Team generally take care of the pre-construction activities, strategy development for the project delivery in-line with the vision and mission of the organization, fiduciary responsibilities, running of the procurement process for appointment of consultants & contractors, bill certification, statutory compliances, progress monitoring, safety and quality.
- Specialists consultants such as design consultants, project management consultants, construction management consultants are appointed to bring in their skills, expertise, processes, systems based on their vast experience in mega projects involving multiple international organization. The specialist input ensures the client organization is able to effectively and smoothly discharge its responsibility for achieving successful project closures. The services from the specialist consultants can be availed in various degrees and measures which have a direct bearing on the project parameters such as - control of the project development, liability being incurred, costs incurred for such services etc.
- Based on the project delivery strategy adopted by the client organization the consultancy services scope is tailored accordingly.
- The planned projects at BIAL, touch almost every aspect of civil engineering from earth retaining structures, pavements to large span buildings and water treatment facilities. These projects are challenging and at peak activity, there were more than 100 projects, minor and major, running concurrently. All projects needed to fit together like a jigsaw puzzle and be completed in time for the operationalization of Terminal 2.
- With the above background, BIAL has adopted the following strategy:

DESIGN WORKS

- Specialist design consultants have been appointed by BIAL to carry out the design services. The process and the role of the BIAL Project team during the design phase is provided in the below table**.** It may be noted that to carry out the below mentioned functions, a very competent and professional team needs to be in place to carry out these roles.

S No	***Design Activities***	***Role of BIAL Project Team***
1	*Competent and Specialist Design Consultants appointed for providing the concept design, schematic design, detailed designs, cost estimates and technical tender documents.*	*Identification of the potential consultants.* *Preparation of the scope document for bidding purposes.* *Ensuring all consultants scope are properly tied-up.* *Technical clarifications to bidders* *Evaluation and Review of the documents submitted by the bidders*
2	*Prior to commencement of the consultancy assignment detailed interactions between BIAL Project team and the consultant team on the expectations*	*Discussion on the scope, the list of deliverables.* *Discuss and agree on the formats, standards, sequence, and timing of deliverables*
3	*Basis the input received; Consultant commences the work activities.*	*Regular progress review meetings.* *Provide inputs and decisions as required.* *Raise delay alarms and work out mitigation measures*
4	*At each stage the consultants submit their deliverables for review by BIAL. BIAL project head, BIAL design head, BIAL construction head along with the team members review and comment on the submissions. These comments and observations are on functionality, specifications, constructability, costs, safety and quality related matters.*	*In dept and detailed review of the submissions.* *The document is shared with other internal stakeholders (Operations, Maintenance team etc.) for their review and acceptance.* *All observations are noted and communicated to the consultant for incorporation in the next submissions.* *Value engineering solutions are identified and communicated.*
5	*The consultant further modifies the submission and after an interactive process the submissions are closed.*	*Ensure all comments are incorporated.* *Regular follow up to meet the completion timelines.*

Areas of design work not covered by the design consultants

- Changes to the project initiated by the BIAL End User. BIAL Project team co-ordinates with the end user team (Operations Department) and arrives at a Project Brief such that the same can then be taken forward into the design stage either through consultants, BIAL or contractors' consultants.
- Review and approval of the designs/drawings submissions carried out by the Contractors.
- Design changes raised by the Contractors. The same needs to be evaluated by the BIAL's design team and suitable actions taken to approve or reject the changes.
- Explaining the designs to the Statutory Authorities (BCAS, Fire, DGCA, etc.) for receiving commencement and completion certificates.
- Clarification to Lender Engineers.

Benefits of the above approach:

- Relevant work portions carried out by world class specialists.
- Client control always ensured thus ensuring the vision and mission of the projects are safeguarded.
- Ability to effect changes as required by BIAL
- Optimal direct hiring by BIAL, thus significant cost benefits and no long-term staffing issues.

PROJECT & CONSTRUCTION MANAGEMENT WORKS

- BIAL PAL 1 Projects are a mixture of wide range of project activities which can be categorized into the following 2 major parts:
- Mega Projects - technologically advanced, multidisciplinary, international vendors, first of its kind systems, complex co-ordination and aggressive timelines
- Terminal 2 Project,
- Second Runway, Apron, AGL Lighting & Related Airside Works,
- Large, Medium and Small Project involving various different disciplines, co-ordination.
- Multimodal transport hub
- Buildings, roads, vehicular underpass, grade separators, substation, sewage treatment plant, utility network, IT network, drainage systems, huge landscaping etc.
- In order to effectively manage the entire mix of projects activities BIAL adopted a strategy wherein the PMC (project management consultant) joined as the extended arm of BIAL for delivering the mega, complex and time bound projects with active participation of BIAL Project team. With this, BIAL ensured the right and competent staff allocation for the management of these 2 large projects. For Large, Medium & Small sized projects, the project management and construction management are by the BIAL Project team. In order to have high standards of safety and quality a competent team comprising of BIAL staff and consultancy staff was formed.
- Through leveraging the skillset and expertise of a PMC that has specific personnel and processes, focused on delivering mega, complex, and time bound projects, integrated with the BIAL team limits the financial ramifications of a contractor not delivering a project at the level of quality, safety, timeliness, and costs established at the outset. Even deployment of large contractors with reputation and established track record could still result in delay of the project handover and thereon significant cost claims upon the project completion and result in significant financial impact. By engaging specialist consultants who have successfully delivered large, similar projects, together with BIAL team will help mitigate the potential negative financial impacts through such following measures:
- Developing detailed designs and specifications to provide comprehensive project information which limits contractor change orders due to ambiguity. The creation of exhaustive tenders and ultimately contract which are awarded below the established budget.
- Generating innovative construction methodologies that help expedite contractor works to recover and negate schedule slippages. Thus safeguarding the operational date.
- Providing comprehensive contractual evaluation and strategy to directly address and eliminate contractual grievances with the Contractor. Significantly minimizing contractual claims.
- Providing innovative safety measures for the contractor to comply with and strict oversight to ensure implementation. This fundamental protection of worker safety is of utmost importance from a societal, ethical, financial, and moral perspective. Projects have achieved over 25 million hours worked without a lost time incidence.
- Implementing world-class quality measures both within the contractor and through operational processes that ensure a level of quality is provided at an international standard. This directly impacts the passenger experience along with limits additional operational expenses through a reduction of reparatory maintenance expenses.

It may be noted that as part of the PAL 1 Projects, 30 key construction contracts (mega sized to medium sized) have been awarded by BIAL. The scope of works carried out by the BIAL team (Pre-Operative) are provided below:

Department	***BIAL Staff Role***
Design	*Has been explained in detail in the above Design Works.* *BIAL team primarily carries out the role of defining the scope of consultants, review and approve consultant work scope.* *Apply value engineering measures* *Incorporate latest requirements into the designs*
Procurement & Contract Admin	*Procurement team is led by BIAL and completely managed by BIAL for both Mega Project and Large, Medium & Small Projects.* *Preparation of commercial conditions for tender documents.* *Carry out the procurement process in line with the procurement policy – EOI, RFQ, RFP etc.* *Contract Administration for all Large, Medium & Small Project* *Contractual correspondence* *Raising and Closing Change Order & Change Notice* *Contractually safeguarding BIAL interest with respect to awarded contracts.*
Construction	*Large, Medium & Small sized project directly managed by BIAL team* *Construction methodology finalization* *Co-ordination with various operations stakeholders as most of the works being carried out in operational areas* *Day to day construction management* *Construction supervision and co-ordination with designer* *Site inspection, inspection reports etc.* *Progress review and mitigation measures* *Ensure safe working is being carried out.* *Ensure quality of the works are being achieved. Clear material approval sample, material inspection report*
Landscape	*Complete landscape development execution activities are taken care by the landscape team for the Mega and Large, Medium & Small Projects:* *Working level drawings* *Site works management -earth preparation, irrigation works, planting, coordination with stakeholders* *Setup and maintain nursery for the plants*
Support (Billing, Admin, finance, legal, etc.)	*BIAL team for Mega Projects and Large, Medium & Small Projects* *Bill certification and processing* *Budgetary controls* *Document management* *Legal inputs on various matters* *Office management*
Estimation and Costing	*Large, Medium & Small Projects* *Pre-feasibility estimates* *New facility estimates.* *Review of consultant cost estimates* *Value engineering and cost optimization suggestions* *Changes price negotiations finalization*
Project Controls	*Medium and Small sized projects* *Establish project schedules* *Track projects* *Prepare Progress Report – daily weekly and monthly*

Department	***BIAL Staff Role***
Safety	*Joint team by BIAL and PMC* *Establish HSE manual* *Ensure safety standards are met all project site.* *Round the clock supervision*
Quality	*Joint team by BIAL and PMC* *Establish and implement Quality Systems.* *Develop checklist to be inline with the QA plan* *Review and Approve method statement* *Site quality checks* *Raise and close NCRs.*

CONCLUSION

- It may be noted that there is no over-lapping of responsibilities between the BIAL Project team and the Consultancy staff in the above listed activities to be carried out. It would have been a costlier and an inefficient situation if either the complete design, project & construction management and direct staffing was done by BIAL alone or was handed over to Consultants only without BIAL Project team
- BIAL does not have any subsidiary company that will take care of Design and Engineering services nor does BIAL have any "shared services" arrangement with its parent, to avail the services of Procurement, Contract management, Legal, etc. Hence, all of these had to be done by in-house team that will only look at Projects and are not involved in day to day operations of the Airport
- AAI has developed a large number of specialists in almost every aspect of airport planning, construction, maintenance and operations. Project teams are specially developed to take full advantage of the central pool of specialized strengths to meet the specific requirement for each project. This advantage is not available with BIAL.
- BIAL being a SPV created for developing, operating and maintaining the KIA, does not have the AAI/other large airport developers background and organizational support and hence has to deploy dedicated Project team to perform the above-mentioned activities.

Savings in Capital Expenditure

- Owner's project team is always required as the responsibility of ultimate delivery of the project lies with the Airport operator and not the consultant
- Projects of this magnitude will always have scope changes and change orders and hence it is the Owner who has the final say in this regard. If the approach was a 100% consultant led model, then the consultant will be responsible for all of these and this approach is impractical.
- In case of opting for a 100% Consultant led construction approach, the underlying contract with the Owner would have to incorporate potential LDs/penalties that would be payable by the Consultant, on account of non-delivery of the project within the approved timelines and cost budget. This will only increase the cost of Consultants vis-à-vis having a hybrid model wherein Owner's team is ultimately responsible for Project delivery. It is well known that LDs/penalties can never be a true reflection of the actual loss in time and increase in costs.
- All statutory compliances and responsibility for the same, as a "primary employer" rests with the owner and not with the consultant. So, a 100% Consultant led model is not feasible to implement

- Therefore, savings in capital expenditure by avoiding Owner's team and opting for a 100% consultant led project construction model is a hypothetical analysis and we have not done such cost benefit analysis. In our view, such an approach will be costlier than the hybrid model that has been adopted by BIAL
- Most of the private sector airport projects like DIAL T3 and MIAL T2 have all been implemented by adopting this hybrid approach only. In our Summary note on Soft costs, we have compared the pre-operative costs incurred by DIAL, MIAL and GHIAL vis-à-vis BIAL Expansion project.
- Additionally, Lenders when they evaluate our project and sanction loans, clearly require us to have our own team that will coordinate, supervise and project manage the Expansion project along with specialized consultants. For the lenders, BIAL is ultimately responsible for project delivery within approved timelines and cost budget."

5.2.46 The Authority has examined the submission of BIAL with respect to the pre-operative expenses. The Authority is of the view that the tasks of the BIAL's project team are generally part of the airport's scope of work and these costs should not be capitalized. Further, the Authority notes that the magnitude of the pre-operative expenses proposed by BIAL (INR 356 cr. exclusive of ORAT costs) is not justified given the additional costs proposed by BIAL for the design and project management consultants. Therefore, the Authority proposes to exclude the pre-operative expenses on the deferred projects of the Second Control Period from the RAB of Third Control Period.

5.2.47 Based on the above proposals, the Authority proposes to Design, PMC and Pre-ops cost as per the following table:

Table 67: Design, PMC and pre-ops cost of the deferred capex of the SCP proposed by the Authority for the Third Control Period

Project*	**Proposed capitalization in TCP - BIAL**	**Proposed capitalization in TCP – Authority**
Design and PMC	504.87	350.20*
Add: Pre-Operating Expenses and ORAT	324.98	0
Total of design, PMC, pre-operative and ORAT	**829.84**	**350.20**

* difference is due to rounding off; computed such that the design and PMC cost is 5% of the total hard cost of the projects in the Second Control Period and the projects deferred to the Third Control Period

5.2.48 The Authority has noted that BIAL has proposed to fund the asset through debt and equity. However, BIAL has computed the financing allowance on the entire project cost. The Authority noted that the financing allowance is a notional amount and while true-up of the Second Control Period the Authority has allowed the interest during construction instead of the financing allowance as per para 3.3.40. Accordingly, the Authority proposes to consider the interest during construction on the project cost for the Third Control Period.

Capital expenditure proposed by the Authority for group A

5.2.49 Based on the above examination, the Authority proposes the capital expenditure of projects deferred from SCP to TCP as per the following table:

Table 68: Capital expenditure projects deferred from Second Control Period to the Third Control Period as proposed by the Authority

Reference	Project / Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority (3)	Difference (4 = 3-2)
A	Capex projects deferred from SCP to TCP	A1	Terminal 2 - Phase I	3,565.67	3,565.67	3,565.67	0.00
		A2	Forecourt, roadways & landside development - Phase 1b	1,786.40	1,786.40	1,712.96	-73.44
		A3	Aircraft Maintenance & Airport Maintenance Facilities	41.16	41.16	41.16	0.00
		A4	Utilities	104.22	104.22	104.22	0.00
		A5	T2 - Apron Phase 2	0.00	427.73	407.23	-20.50
		A6	South Parallel Runway - Phase 2	0.00	362.95	362.95	0.00
		A7	Design, PMC and Pre-ops cost	710.16	830.57	350.20	-480.37
		A	**Capex projects deferred from SCP to TCP (sub-total)**	**6,207.60**	**7,118.69**	**6,544.38**	**-574.31**
	IDC*			814.39	904.80	853.78	-51.02
	Total (including IDC*)			**7,021.99**	**8,023.50**	**7,398.17**	**-625.33**

* BIAL has computed FA on its capital expenditure

B. Capital expenditure projects for the Third Control Period

5.2.50 Following table gives the details of the capital expenditure in Group B - capex projects proposed in TCP as submitted by BIAL in its MYTP and the revised submission dated 2 February 2021:

Table 69: Capital expenditure projects for the Third Control Period as proposed by BIAL

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP	Revised proposed capex as per BIAL for TCP
B	Capex projects for the TCP	B1	Airside Security wall	3.88	3.88
		B2	Airside perimeter Road	18.21	18.20
		B3	T1 Optimization	249.51	249.51

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP	Revised proposed capex as per BIAL for TCP
		B4	Cycle Track along SAR / SWR / NCR plus docking stations	12.89	0.00
		B5	MMTH - Phase 2	268.59	129.41
		B6	Airport Terminal Metro Station	156.82	156.82
		B7	City Side Metro Station	97.60	97.60
		B8	North west road expansion	41.13	41.13
		B9	CISF Barrack Expansion and Access Road	44.79	44.79
		B10	BIAL Campus Parking and Canteen	69.65	0.00
		B11	Animal Quarantine facility	3.65	3.65
		B12	New cargo domestic terminal including Cool Port	101.88	101.88
		B13	Refurbishment of existing cargo terminals	118.76	118.76
		B14	Refurbishment of catering buildings	25.81	25.81
		B15	Water Treatment Plant	6.80	6.80
		B16	Landscape Works	69.39	69.39
		B17	Alpha 4	204.37	204.38
		B18	Landside Maintenance Building	12.48	12.48
		B19	Design, PMC, Pre-ops cost and Contingency	399.15	340.39
		B20	CISF Permanent Housing - Phase I	369.68	369.68
		B	**Capex projects for the TCP**	**2,275.04**	**1,994.57**
	Financing Allowance			166.49	156.42
	Total (including FA)			**2,441.53**	**2,150.98**

5.2.51 The Authority has examined the estimated capital expenditure projects submitted by BIAL for the Third Control Period.

5.2.52 BIAL, in its submission dated 2 Feb 2021, had revised the capital expenditure projects proposed in the Third Control Period. The revisions included the following changes:

a) B4 - Deferment of Cycle Track along SAR / SWR / NCR plus docking stations

b) B5 - Reduction of scope in the MMTH Phase 2 project which has reduced the cost as given in the Table 69

c) B10 - Deferment of BIAL Campus Parking and Canteen

5.2.53 For its analysis, the Authority has considered the capital expenditure projects for the Third Control Period based on the revised submission of BIAL.

B3 – T1 Optimization

5.2.54 The Authority has noted that T1 – Optimization is proposed by BIAL as a project instead of including it in the sustaining capex as it includes the operational repairs. The Authority had asked BIAL to provide the justification for including T1 – Optimization as a separate cost. BIAL had submitted the below response:

a) *"The sustaining capex includes repairs and maintenance, minor projects, special repairs and facility augmentation to cater to the growth in traffic. Additionally, initiatives such as Aadhar enabled entry and biometric boarding system ("Digi Yatra") etc. are initiatives forming part of sustaining capex. BIAL also does regulatory and safety compliance related capex which are mandated from BCAS, DGCA, MOEF etc. which form part of sustaining capex. Most of the sustaining capex are carried out with limited interruptions to existing operations.*

b) *T1 Optimization is a list of inter related and connected projects which are in the nature of major overhaul of the Terminal T1 and is proposed to be carried out in optimum time and efficient manner once T2 Phase 1 becomes operational. Most of the existing system in Terminal T1 are being replaced on account of end of life of the asset, replaced for reliability augmentation and redundancy creation, improving operational efficiency, mandatory capex etc. …."*

c) *The T1 refurbishment works are planned in FY 2022-23, once Terminal T2 Phase 1 is operational and to avoid further degrade in targeted LoS which compromises the passenger experience and impacts the overall operational efficiency.*

d) *Therefore, as can be seen from above, T1 refurbishment is not a part of Sustaining capex/Minor project which is only to maintain the asset, but this is to actually ensure permanent capacity to handle the increase in domestic passenger growth at KIA."*

5.2.55 The Authority has noted from the above response from BIAL that the T1 optimization capital expenditure includes the end of life assets replacement.

5.2.56 The Authority has noted that BIAL has undertaken the Interim Terminal Improvement (ITI) works during the Second Control Period as part of the sustaining capital expenditure or special repairs. The Authority is of the view that the majority of works proposed under T1 optimization project are similar to the interim terminal improvement works. Therefore, the Authority proposes to reduce the scope of the T1 optimization project such that it includes only the one-time project cost other than the proposed sustaining capital expenditure.

5.2.57 Accordingly, the Authority proposes to consider INR 50 cr. (excl. design, PMC, contingency and IDC cost) for the T1 optimization project in the Third Control Period. The Authority proposes to true-up the actual T1 optimization project cost during the next control period based on the evaluation of its reasonableness.

B5 and B6 – MMTH - Phase 2 and Airport terminal metro station

5.2.58 The Authority has reviewed the details submitted by BIAL on the MMTH Phase 2 and Airport terminal metro station project.

5.2.59 BIAL has submitted in its MYTP submission that the MMTH Phase 2 and airport terminal metro station will be commissioned in FY26. The Authority noted that these projects can be commissioned only after the commissioning of the entire airport metro line. The Authority is of the view that the commissioning of the airport metro line might be delayed beyond FY26.

5.2.60 Therefore, the Authority proposes to exclude the cost for MMTH Phase 2 and Airport terminal metro station project from the Third Control Period. In case BIAL capitalizes the asset in the Third Control Period, the Authority proposes to true-up the actual cost of these assets during the next control period.

B7 – City metro station

5.2.61 BIAL has submitted the capital expenditure proposal of city side metro station, which serves the airport employees and airport metro station, which serves the airport passengers. However, the Authority is of the view that the city side metro station is constructed by BIAL for its employees and does not serve

the airport passengers. The Authority is of the view that in principle the airport operator cannot charge the airport users for the facility which is not used by them. Therefore, the Authority proposes to exclude the capital expenditure of city side metro station from the RAB of BIAL.

B9 - CISF Barrack Expansion and Access Road

5.2.62 The Authority reviewed the submission of BIAL for the CISF barrack expansion and access road project.

5.2.63 The Authority noted that BIAL has proposed a four lane access road for the access to the new CISF barrack. The Authority is of the view that a four lane access road will exceed the actual traffic demand and the lanes can be reduced based on the estimated traffic to optimize the cost.

5.2.64 Accordingly, the Authority propose to consider a reduced cost of INR 22.40 cr. (excluding design, PMC, contingency and IDC) for the CISF barrack expansion and access road project in the Third Control Period.

B12 and B13 - New cargo domestic terminal including Cool Port and Refurbishment of existing cargo terminals

5.2.65 The Authority noted that BIAL's existing annual cargo capacity is 600,000 tonnes and the existing cargo traffic capacity in FY 2020 is ~374,000 tonnes as per the MYTP submission of BIAL. The Authority sought a justification from BIAL regarding the need for cargo terminal capitalization by FY23. BIAL submitted the below response:

a) *"The existing cargo terminals of AISATS and MABB are expected to reach their peak design capacity in international export non – sterile, international import sterile and domestic outbound by FY 2023."*

b) *The cargo concessionaire contracts of AISATS and MABB are valid till May 2023 and post this, the cargo infra would be transferred to BIAL. These assets are 15 years old and most of it would need refurbishment.*

c) *There are 2 dedicated cold chain facilities at BLR Airport i.e. AISATS Cool port and MABB's Cold Zone which have a design capacity of 60,000MT per annuum which was operating at 81% utilization in FY 2020*

d) *The stated design capacity of 570,000 MT is based on a dwell time of 24 hours. However the dwell time of international cargo varies every month there by impacting the processing and storing capacity at the cargo terminals. The average dwell time for the last 12 months for exports was 16.5 hours and 51 hrs for imports at AISATS and MABB. Because of the above, the actual utilization % is much higher for imports vs actual throughput, thereby necessitating augmentation of capacity."*

5.2.66 The Authority examined the justification for cargo terminal capital expenditure submitted by BIAL and has noted the utilization levels of the cold chain facilities. The Authority proposes to allow the cargo terminal capital expenditure in the RAB of BIAL.

B16 and B17 – Landscape works and Alpha 4 project

5.2.67 The Authority reviewed the submission of BIAL for the Landscape works and Alpha 4 project.

5.2.68 On the backdrop of the impact on air traffic and the entire aviation industry due to COVID-19, the Authority is of the view that there is a need to postpone the capital expenditure which is not urgent or not ongoing from the Third Control Period. This would reduce the tariff burden on the airport users.

5.2.69 In its MYTP, BIAL has submitted that the Alpha 4 is proposed in the later part of the Third Control Period due to the impact of COVID-19 on air traffic and its current staff are accommodated at different

locations across the airport on the short-term basis. The Authority noted that BIAL has already accommodated its employees and BIAL has also acknowledged the impact of COVID-19 on the capital expenditure plans of the airport. Therefore, the Authority is of the view that Alpha 4 is not an urgent requirement of the airport and it can be postponed to the next control period.

5.2.70 Similarly, the Authority noted that the landscape works are also proposed to be capitalized in the last year of the Third Control Period, that is, FY26. BIAL has proposed these landscape works through sustainable drainage along with a network of footpaths and cycle paths for sustainable transport. The Authority is of the view that these capital expenditure projects are not urgent for the airport and can be postponed to the next control period.

5.2.71 Accordingly, the Authority proposes to exclude the Landscape works and Alpha 4 project cost from the Third Control Period.

B19 – Design, PMC and Pre-ops cost

5.2.72 BIAL in its MYTP has submitted to the Authority to consider the Design and PMC costs as 10% of the project cost. The Authority in the Second Control Period order had decided to allow design and PMC cost as 5% of the project cost based on the independent consultant's study. In line with the decision of the Second Control Period order, the Authority proposes to consider the Design and PMC cost as 5% of the Third Control Period project cost.

5.2.73 BIAL in its MYTP has submitted to the Authority to consider the contingency costs as 10% of the project cost. The Authority in the Second Control Period order had decided to allow contingency cost as 3% of the project cost. In line with the decision of the Second Control Period order, the Authority proposes to consider the contingency cost as 3% of the Third Control Period project cost.

5.2.74 BIAL in its MYTP has submitted to the Authority to consider the pre-operative expenses as 5% of the project cost. The Authority has detailed its reason in section 5.2.46 to exclude the pre-operative expenses from the RAB of BIAL and accordingly, the Authority proposes to exclude the pre-operative expenses from the Third Control Period project cost.

B20 – CISF Permanent Housing – Phase I

5.2.75 BIAL has proposed to include the CISF quarters cost as part of the RAB of the Third Control Period.

5.2.76 The Authority has noted that the CISF is an integral part of the airport security. However, the funding of the quarters for the CISF staff by the airport users needs to be analysed as similar infrastructure is required at all the other major airports.

5.2.77 The Authority noted that BIAL has submitted the Detailed Project Report on the CISF housing project based on the requirements submitted by CISF. The Authority noted that BIAL has not undertaken its own detailed due diligence of the project requirement which includes, among other things, evaluation of the projections of the CISF staff at the airport based on the traffic forecast/ expansion at the airport and diligence of the proposed housing facilities.

5.2.78 The Authority also noted that the cost benefit analysis for the construction of the entire township is not submitted by BIAL. The Authority is of the view the cost benefit analysis needs to take into consideration construction cost of the entire township and the savings from reimbursement of existing house rent allowance (HRA).

5.2.79 The Authority proposes to exclude the proposal for CISF permanent housing project from the Third Control Period and consider it during the fourth control period after reviewing the above requirements.

Other observations of the Authority for the capital expenditure in group B

5.2.80 The Authority noted that BIAL has submitted the stage II Stakeholder Consultation and has not submitted the stage III stakeholder consultation (cost approval). BIAL has submitted that it is undertaking the detailed design for the Third Control Period projects and will submit the stage III of the AUCC once it is completed. The Authority directs BIAL to undertake the stakeholder consultation process as per the AERA guidelines for the projects proposed in the Third Control Period.

5.2.81 The Authority has noted that the study on the asset allocation (refer Annexure I for summary of the report and Appendix II for the report) has made the following suggestion to BIAL: "The fixed asset register does not provide the project-wise total capital expenditure. Therefore, it is difficult to compare the projected capital expenditure approved by AERA in its order for a particular project with the actual capital expenditure incurred by BIAL for it. BIAL should include the same terminology used by it during the submission to AERA for the asset capitalized in the fixed asset register." The Authority directs BIAL to maintain its fixed asset register as per the above suggestion.

Capital expenditure proposed by the Authority for group B

5.2.82 Based on the above revisions the capital expenditure proposed by the Authority for the Third Control Period other than the sustaining capex and deferred projects of Second Control Period is given in the table below:

Table 70: Fresh capital expenditure proposed by the Authority for the Third Control Period

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority (3)	Difference (4 = 3-2)	Para in the consultation paper
B	Capex projects for the TCP	B1	Airside Security wall	3.88	3.88	3.88	0.00	
		B2	Airside perimeter Road	18.21	18.20	18.20	0.00	
		B3	T1 Optimization	249.51	249.51	50.00	-199.51	5.2.57
		B4	Cycle Track along SAR / SWR / NCR plus docking stations	12.89	0.00	0.00	0.00	
		B5	MMTH - Phase 2	268.59	129.41	0.00	-129.41	5.2.60
		B6	Airport Terminal Metro Station	156.82	156.82	0.00	-156.82	5.2.60
		B7	City Side Metro Station	97.60	97.60	0.00	-97.60	5.2.61
		B8	North west road expansion	41.13	41.13	41.13	0.00	
		B9	CISF Barrack Expansion and Access Road	44.79	44.79	22.40	-22.40	5.2.64
		B10	BIAL Campus Parking and Canteen	69.65	0.00	0.00	0.00	
		B11	Animal Quarantine facility	3.65	3.65	3.65	0.00	

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority (3)	Difference (4 = 3-2)	Para in the consultation paper
		B12	New cargo domestic terminal including Cool Port	101.88	101.88	101.88	0.00	
		B13	Refurbishment of existing cargo terminals	118.76	118.76	118.76	0.00	
		B14	Refurbishment of catering buildings	25.81	25.81	25.81	0.00	
		B15	Water Treatment Plant	6.80	6.80	6.80	0.00	
		B16	Landscape Works	69.39	69.39	0.00	-69.39	5.2.71
		B17	Alpha 4	204.37	204.38	0.00	-204.38	5.2.71
		B18	Landside Maintenance Building	12.48	12.48	12.48	0.00	
		B19	Design, PMC, Pre-ops cost and Contingency	399.15	340.39	33.01	-307.38	5.2.72, 5.2.73 and 5.2.74
		B20	CISF Permanent Housing - Phase I	369.68	369.68	0.00	-369.68	5.2.79
		B	**Capex projects for the TCP**	**2,275.04**	**1,994.57**	**438.00**	**-1556.57**	
	IDC*			166.49	156.42	3.20	-153.22	5.2.48
	Total (including IDC*)			**2,441.53**	**2,150.98**	**441.20**	**-1709.78**	

* BIAL has computed FA on its capital expenditure

C. Sustaining Capital Expenditure for the Third Control Period

5.2.83 BIAL in its submission dated 2 March 2021 had proposed to defer sustaining capital expenditure of INR 239.56 cr. from FY21 to FY22. Accordingly, the sustaining capital expenditure proposed by BIAL in the Third Control Period is given in the table below:

Table 71: Sustaining capital expenditure proposed by BIAL for the Third Control Period

Reference	Project/ Group	Proposed capex as per BIAL's MYTP submission for TCP	Revised proposed capex as per BIAL for TCP
C	Sustaining capital expenditure	**1,344.59**	**1,584.15**

5.2.84 The detailed break-up of the sustaining capex proposed by BIAL in the Third Control Period is given in the Annexure 5.

5.2.85 The Authority has examined the submission of BIAL on the sustaining capital expenditure.

5.2.86 The Authority had allowed a sustaining capex to BIAL of INR 200 cr. per year from FY19 to FY21 in the Second Control Period order based on average of the sustaining capex in FY17 and FY18. The Authority has noted that the average sustaining capex is INR 197.45 cr. per year for the Second Control

Period based on the actuals from FY17 to FY20 and forecast for FY21. Below table provides the details of the sustaining capex for the Second Control Period:

Table 72: Sustaining capital expenditure of the Second Control Period

Particulars (INR cr.)	2017	2018	2019	2020	2021 (forecasted)	Total	Average
Sustaining Capex	225.70	132.11	159.51	183.41	286.50	**987.23**	**197.45**

5.2.87 Accordingly, the Authority proposes to consider the sustaining capex of INR 197.45 cr. per year in the Third Control Period for BIAL as given in the table below.

Table 73: Sustaining capital expenditure proposed by the Authority for the Third Control Period

Reference	Project/ Group	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority (3)	Difference (4 = 3-2)
C	Sustaining Capex for TCP	1,344.59	1,584.15	**987.23**	**-596.92**

5.2.88 The Authority proposes to consider only the sustaining capex works proposed by BIAL in the Third Control Period (refer Annexure 5) during the true-up of the next control period, that is, the Authority will not consider new sustaining capex works during the true-up of the next control period. The Authority directs BIAL to submit a work-item wise comparison between the sustaining capex submitted by BIAL as part of the Third Control Period (refer Annexure 5) and the actual sustaining capex incurred by BIAL in the Third Control Period in its MYTP submission of the next control period.

Total asset addition proposed by the Authority in the Third Control Period

5.2.89 Based on the above, the Authority proposes to consider the following total asset addition in the Third Control Period:

Table 74: Total asset addition for the Third Control Period proposed by the Authority

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority for TCP (3)	Difference (4=3-2)
A	Capex projects deferred from SCP to TCP	A1	Terminal 2 - Phase I	3,565.67	3,565.67	3,565.67	0.00
		A2	Forecourt, roadways & landside development - Phase 1b	1,786.40	1,786.40	1,712.96	-73.44
		A3	Aircraft Maintenance & Airport Maintenance Facilities	41.16	41.16	41.16	0.00
		A4	Utilities	104.22	104.22	104.22	0.00

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority for TCP (3)	Difference (4=3-2)
		A5	T2 - Apron Phase 2	0.00	427.73	407.23	-20.50
		A6	South Parallel Runway - Phase 2	0.00	362.95	362.95	0.00
		A7	Design, PMC and Pre-ops cost	710.16	830.57	350.20	-480.37
		A	**Capex projects deferred from SCP to TCP (sub-total)**	**6,207.60**	**7,118.69**	**6,544.38**	-574.31
B	Capex projects for the TCP	B1	Airside Security wall	3.88	3.88	3.88	0.00
		B2	Airside perimeter Road	18.21	18.20	18.20	0.00
		B3	T1 Optimization	249.51	249.51	50.00	-199.51
		B4	Cycle Track along SAR / SWR / NCR plus docking stations	12.89	0.00	0.00	0.00
		B5	MMTH - Phase 2	268.59	129.41	0.00	-129.41
		B6	Airport Terminal Metro Station	156.82	156.82	0.00	-156.82
		B7	City Side Metro Station	97.60	97.60	0.00	-97.60
		B8	North west road expansion	41.13	41.13	41.13	0.00
		B9	CISF Barrack Expansion and Access Road	44.79	44.79	22.40	-22.40
		B10	BIAL Campus Parking and Canteen	69.65	0.00	0.00	0.00
		B11	Animal Quarantine facility	3.65	3.65	3.65	0.00
		B12	New cargo domestic terminal including Cool Port	101.88	101.88	101.88	0.00
		B13	Refurbishment of existing cargo terminals	118.76	118.76	118.76	0.00
		B14	Refurbishment of catering buildings	25.81	25.81	25.81	0.00
		B15	Water Treatment Plant	6.80	6.80	6.80	0.00
		B16	Landscape Works	69.39	69.39	0.00	-69.39
		B17	Alpha 4	204.37	204.38	0.00	-204.38
		B18	Landside Maintenance Building	12.48	12.48	12.48	0.00
		B19	Design, PMC and Pre-ops cost	399.15	340.39	33.01	-307.38
		B20	CISF Permanent Housing - Phase I	369.68	369.68	0.00	-369.68
		B	**Capex projects for the TCP**	**2275.04**	**1994.57**	**438.00**	-1,556.57
C	Sustaining capex for the TCP			1,344.59	1,584.15	987.23	-596.92
	Grand Total			**9827.23**	**10697.41**	**7969.61**	-2,727.80

Reference	Project/ Group	No.	Particulars	Proposed capex as per BIAL's MYTP submission for TCP (1)	Revised proposed capex as per BIAL for TCP (2)	Proposed capex as per Authority for TCP (3)	Difference (4=3-2)
D	IDC*			980.88	1,061.22	856.99	-204.23
E	**Total (including IDC*)**			**10,808.11**	**11,758.63**	**8,826.60**	-2,932.04

* BIAL has computed FA on its capital expenditure

5.2.90 Following table provides the year-wise total asset addition proposed by the Authority during the Third Control Period:

Table 75: Total year-wise asset addition proposed by the Authority in the Third Control Period

Ref	Project#	2022	2023	2024	2025	2026	Total
A1	Terminal 2 - Phase I	4,355.53					4,355.53
A2.1	Forecourt, roadways & landside development - Phase 1b (except MMTH)	1,426.29					1,426.29
A2.2	MMTH - Phase 1	527.54					527.54
A3	Aircraft Maintenance & Airport Maintenance Facilities	44.92					44.92
A4	Utilities	123.58					123.58
A5	T2 Apron - Phase II	444.00					444.00
A6	South Runway - Phase II	476.30					476.30
A	**Sub-Total - Deferred projects from SCP**	**7,398.16**	**0.00**	**0.00**	**0.00**	**0.00**	**7,398.16**
B1	Airside Security wall		4.32				4.32
B2	Airside perimeter Road		20.25				20.25
B3	T1 Optimization				54.08		54.08
B4	Cycle Track along SAR / SWR / NCR plus docking stations						0.00
B5	MMTH - Phase 2					0.00	0.00
B6	Airport Terminal Metro Station					0.00	0.00
B7	City Side Metro Station						0.00
B8	North west road expansion					44.48	44.48
B9	CISF Barrack Expansion					24.22	24.22
B10	BIAL Campus Parking and Canteen						0.00
B11	Animal Quarantine facility					3.95	3.95
B12	New cargo domestic terminal including Cool Port		110.97				110.97
B13	Refurbishment of existing cargo terminals		129.35				129.35
B14	Refurbishment of existing catering buildings		28.57				28.57

Ref	Project#	2022	2023	2024	2025	2026	Total
B15	Water Treatment Plant		7.53				7.53
B16	Landscape Works					0.00	0.00
B17	Alpha 4					0.00	0.00
B18	Landside Maintenance Building					13.50	13.50
B20	CISF Permanent housing - Phase I					0.00	0.00
B	**Sub-Total - Projects proposed in TCP**	**0.00**	**300.98**	**0.00**	**54.08**	**86.14**	**441.20**
C	Sustaining capex	197.45	197.45	197.45	197.45	197.45	987.23
	Total	**7,595.61**	**498.43**	**197.45**	**251.52**	**283.59**	**8,826.60**

* for FY22, the asset allocation ratio for sustaining capex is 85.73%; # total asset additions includes the design, PMC, contingency and IDC

Asset allocation and aeronautical asset additions for the Third Control Period

5.2.91 BIAL has bifurcated the Terminal 2 assets based on the aero to non-aero floor area ratio of 88% to 12% as per Second Control Period order. The Authority has noted from the submission by BIAL on the area break-up for Terminal 2 that the proposed aero to non-aero floor area ratio is 87.7%. The Authority proposes to consider the bifurcate the Terminal 2 asset into aeronautical and non-aeronautical based on the floor area ratio of Terminal 2 of 87.7%.

5.2.92 BIAL has classified the broader categories of capex addition into aeronautical, non-aeronautical, Terminal 2 and common assets. BIAL has bifurcated the common assets based on average of FY19 and FY20 gross block ratio which is also 91% to 9%. The Authority notes that the gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the Authority notes that the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of applying it selectively on common assets. Common assets have been segregated by BIAL in its asset register based on terminal area ratio and therefore, the Authority proposes to apply the same ratio (85.73% based on Terminal 1 area) for common assets capitalized in FY22. Terminal 2 is proposed to be capitalized in FY22. The Authority proposes to apply weighted average terminal area ratio of 86.85% from FY23 to FY26. Based on the above, the Authority proposes to revise bifurcation ratio for common assets of the Third Control Period.

5.2.93 The Authority noted that BIAL has considered the refurbishment of existing cargo terminals and new cargo terminal. Based on the AERA guidelines, the Authority proposes to consider refurbishment of existing cargo terminals and new cargo terminal as aeronautical assets.

5.2.94 As per the discussion in section 5.2.33 on the bifurcation of the rainwater harvesting ponds, the Authority proposes to bifurcate the RWH ponds into aeronautical and non-aeronautical based on the average terminal area ratio.

5.2.95 The Authority proposes to consider the aeronautical asset allocation for the Third Control Period as given in the table below:

Table 76: Aeronautical capital expenditure proposed by the Authority in the Third Control Period

				Aero Additions					
S no	**Asset additions (INR cr.)***	**Total addition**	**Aero Allocation ratio (%)**	**2022**	**2023**	**2024**	**2025**	**2026**	**Total aero**
A1	Terminal 2 - Phase I	4,355.53	87.66%	3,818.06	-	-	-	-	3,818.06
A2.1	Forecourt, roadways & landside development -	1,426.29	85.73%	1,222.76	-	-	-	-	1,222.76

				Aero Additions					
S no	**Asset additions (INR cr.)***	**Total addition**	**Aero Allocation ratio (%)**	**2022**	**2023**	**2024**	**2025**	**2026**	**Total aero**
	Phase 1b (except MMTH)								
A2.2	MMTH - Phase 1	527.54	31.53%	166.34	-	-	-	-	166.34
A3	Aircraft Maintenance & Airport Maintenance Facilities	44.92	85.73%	38.51	-	-	-	-	38.51
A4	Utilities	123.58	85.73%	105.94	-	-	-	-	105.94
A5	T2 Apron - Phase II	444.00	99.19%	440.40	-	-	-	-	440.40
A6	South Runway - Phase II	476.30	100.00%	476.30	-	-	-	-	476.30
A	**Sub-Total - Deferred projects from SCP**	**7,398.16**		**6,268.31**	-	-	-	-	**6,268.31**
B1	Airside Security wall	4.32	100.00%	-	4.32	-	-	-	4.32
B2	Airside perimeter Road	20.25	100.00%	-	20.25	-	-	-	20.25
B3	T1 Optimization	54.08	86.85%	-	-	-	46.96	-	46.96
B4	Cycle Track along SAR / SWR / NCR plus docking stations	0.00	100.00%	-	-	-	-	-	-
B5	MMTH - Phase 2	0.00	31.53%	-	-	-	-	-	-
B6	Airport Terminal Metro Station	0.00	100.00%	-	-	-	-	-	-
B7	City side Metro Station	0.00	0.00%	-	-	-	-	-	-
B8	North west road expansion	44.48	100.00%	-	-	-	-	44.48	44.48
B9	CISF Barrack Expansion	24.22	100.00%	-	-	-	-	24.22	24.22
B10	BIAL Campus Parking and Canteen	0.00	100.00%	-	-	-	-	-	-
B11	Animal Quarantine facility	3.95	100.00%	-	-	-	-	3.95	3.95
B12	New cargo domestic terminal including Cool Port	110.97	100.00%	-	110.97	-	-	-	110.97
B13	Refurbishment of existing cargo terminals	129.35	100.00%	-	129.35	-	-	-	129.35
B14	Refurbishment of existing catering buildings	28.57	0.00%	-	-	-	-	-	-
B15	Water Treatment Plant	7.53	100.00%	-	7.53	-	-	-	7.53
B16	Landscape Works	0.00	100.00%	-	-	-	-	-	-
B17	Alpha 4	0.00	86.85%	-	-	-	-	-	-

				Aero Additions					
S no	**Asset additions (INR cr.)***	**Total addition**	**Aero Allocation ratio (%)**	**2022**	**2023**	**2024**	**2025**	**2026**	**Total aero**
B18	Landside Maintenance Building	13.50	86.85%	-	-	-	-	11.72	11.72
B20	CISF Permanent housing - Phase I	0.00	100.00%	-	-	-	-	-	-
B	**Sub-Total - Projects proposed in TCP**	**441.20**		**-**	**272.41**	**-**	**46.96**	**84.37**	**403.74**
C	Sustaining capex	987.23		169.27	171.49	171.49	171.49	171.49	855.22
	Total	**8,826.60**		**6,437.58**	**443.90**	**171.49**	**218.45**	**255.86**	**7,527.27**

* aeronautical asset additions include the design, PMC, contingency and IDC

5.2.96 The Authority proposes to true-up the total asset addition and the aeronautical asset addition for the Third Control Period based on the actual asset addition undertaken in the next control period and subject to its reasonableness.

5.2.97 The Authority proposes to true-up the asset allocation of the assets capitalized in the Third Control Period based on the actual asset addition undertaken in the next control period and subject to its reasonableness.

Authority's examination regarding depreciation for the Third Control Period

5.2.98 The Authority proposes to revise the useful life of the assets based on the Order no. 35/ 2017-18 applicable from 1 April 2018 onwards for the Third Control Period.

5.2.99 The Authority's observation in this regard are given in section 3.6.6 of the true-up chapter. Following are the revisions proposed:

a) Asset Class – Plant and Machinery (Aerobridges, Airport Communication, Baggage Handling, Escalators/ Elevators, HVAC Equipment, Other Airport Equipment and Security/ Safety Equipment) – Revised from 7.5 years to 15 years

b) Asset Class – Buildings (Canopy, New Project Office building and nursery unit under Building category)– Revised to 30 years

c) Asset Class – Runway and Taxiway – Revised to 30 years

5.2.100 Additionally, the Authority proposes to undertake the following changes to the submission of BIAL relating to depreciation:

a) BIAL has commissioned the land development capex in FY20 and therefore has considered the useful life as 48.5 years based on the available lease period. However, while projecting the depreciation for Third Control Period, BIAL has considered the useful life of land development capex as 30 years. Based on the useful life in FY20, the Authority proposes to consider the same useful life of 48.5 years for land development capex in the Third Control Period.

b) Adjustment of depreciation of the assets excluded as per EIL study

c) Adjustment of depreciation on the pre-operative expenses excluded from the RAB

5.2.101 Based on the above, the Authority proposes to consider the below useful life for the Third Control Period.

Table 77: Useful life considered by the Authority for the Third Control Period

Asset type	Useful life (years)
Earthwork	48.5
Terminal, utility, office and other buildings	30
Runway, taxiway and apron	30
Water management system	30
Roads	5
Roads (Trumpet)	20
Baggage handling, aerobridges, HVAC equipment, other airport equipment	15
Electrical fittings	10
Security/ safety equipments	15
IT Equipment	6
Software	5
Furniture and fixtures	7
Vehicles	8
Office equipment	5
Intangibles (agreements)	30

5.2.102 The Authority has recomputed the total depreciation based on the revised useful life of assets and revised asset addition. The Authority proposes to apply the proportion of the aeronautical assets on total depreciation to determine the depreciation on aeronautical assets. The Authority noted that the proportion of the aeronautical assets is varying from year-on-year basis since BIAL has undertaken expansion of the airport facilities. Therefore, the Authority proposes to apply the proportion of the aeronautical assets of a particular year to the depreciation amount of the respective year.

5.2.103 Based on the changes suggested above, the depreciation proposed by the Authority for the Third Control Period is given in the table below:

Table 78: Depreciation proposed by the Authority for the Third Control Period

Particulars (In INR Cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Total depreciation as per BIAL (A)	**541.48**	**726.38**	**752.18**	**760.23**	**797.08**	**3,577.35**
Adj. - Change in useful life, revision in asset addition (B)	-91.27	-103.81	-114.12	-129.52	-165.36	-604.08
Adj. - EIL assets (C)	-0.90	-0.90	-0.90	-0.90	-0.90	-4.48
Adj. - Depreciation on excluded pre-operative expenses (D)	-2.48	-2.48	-2.48	-2.48	-2.48	-12.41
Total adjusted depreciation (E = A+B+C+D)	**446.83**	**619.19**	**634.68**	**627.33**	**628.34**	**2,956.38**
Aeronautical proportion of gross block (F)	87.46%	87.51%	87.50%	87.49%	87.54%	

Particulars (In INR Cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Aeronautical depreciation as per the Authority (G = E*F)	**390.78**	**541.86**	**555.35**	**548.86**	**550.05**	**2,586.90**

5.2.104 The Authority notes the depreciation will change based on the changes in the asset additions and the date of capitalization. The Authority proposes to true-up the depreciation of the Third Control Period based on the actual asset additions and the actual date of capitalization.

Regulated Asset Base

5.2.105 Based on the discussions in the previous sections on the aeronautical asset addition and the aeronautical depreciation, the Authority proposes to consider the following RAB for the Third Control Period:

Table 79: RAB proposed by the Authority for the Third Control Period

Particulars	2022	2023	2024	2025	2026	Total
Aero opening RAB	4,091.07	10,137.86	10,039.90	9,656.04	9,325.63	
Add: Aero assets capitalized (refer *Table 76*)	6,437.58	443.90	171.49	218.45	255.86	**7,527.27**
Less: Aero disposals	0.00	0.00	0.00	0.00	0.00	**0.00**
Less: Aero depreciation (refer *Table 78*)	390.78	541.86	555.35	548.86	550.05	**2,586.90**
Aero closing RAB	**10,137.86**	**10,039.90**	**9,656.04**	**9,325.63**	**9,031.44**	
Average RAB	**7,114.47**	**10,088.88**	**9,847.97**	**9,490.84**	**9,178.54**	

* FY22 asset addition includes the T2 Apron and South Runway – Phase 2 deferred from FY21 to FY22 which was capitalized by BIAL in its MYTP submission in FY21 and FY23 asset addition includes the cargo terminal project which was considered by BIAL as non-aeronautical and hence excluded

5.3 Authority's proposals regarding regulatory asset base and depreciation for the Third Control Period

Based on the materials before it and based on its analysis, the Authority proposes the following:

5.3.1 To consider the interest during construction upto FY22 and also waive the adjustment of 1% on delay in operationalization of Terminal 2 - Phase 1 till 31 March 2022

5.3.2 To exclude the additional PMC costs estimated by BIAL for Terminal 2 for FY22

5.3.3 To levy the reduction (adjustment) of 1% in the project cost of Terminal 2 in case BIAL fails to commission and capitalize Terminal 2 Phase 1 by 31 March 2022. It is clarified that in case there is delay in completion of project beyond March 2022, due to any reason beyond the control of BIAL or its contracting agency and is properly justified, the same would be considered by the Authority while truing up the actual cost at the time of determination of tariff for the 4th control period in respect of IDC and PMC. However, there will be no waiver of reduction (adjustment) in case Phase 1 of Terminal 2 project is delayed beyond 31 March 2022 under any circumstances.

5.3.4 To consider the increase in the cost of T2 Apron Phase 2 due to RWH ponds upto 22.50 cr. and exclude the estimated additional cost of INR 20.5 cr. in T2 Apron Phase 2 from RAB due to the delay in the commissioning of the ECT.

5.3.5 To bifurcate the MMTH cost into aeronautical and non-aeronautical components based on the floor wise area usage for aeronautical and non-aeronautical activities.

5.3.6 To capitalize the enabling works for metro station and the baggage sorting area in the year of metro commissioning, that is, FY26.

5.3.7 To consider 5% of the project cost for Design and PMC costs for the capital expenditure deferred from Second Control Period and the capital expenditure proposed in the Third Control Period.

5.3.8 To include the ORAT expenses as part of the operational expenditure and exclude it from the RAB of the Third Control Period

5.3.9 To exclude the pre-operative expenses on the deferred projects of the Second Control Period from the RAB of Third Control Period and the capital expenditure proposed in the Third Control Period.

5.3.10 To consider the interest during construction on the project cost in RAB for the Third Control Period.

5.3.11 To consider INR 50 cr. (excl. design, PMC, contingency and IDC cost) for the T1 optimization project in the Third Control Period. To true-up the actual T1 optimization project cost during the next control period based on the evaluation of its reasonableness

5.3.12 To exclude the cost for MMTH Phase 2 and Airport terminal metro station project from the Third Control Period. In case BIAL capitalizes these assets in the Third Control Period, the Authority proposes to true-up the actual cost of these assets during the next control period

5.3.13 To consider a reduced cost of INR 22.40 cr. (excluding design, PMC, contingency and IDC) for the CISF barrack expansion and access road project in the Third Control Period.

5.3.14 To exclude the capital expenditure of city side metro station from the RAB of BIAL.

5.3.15 To exclude the Landscape works and Alpha 4 project cost from the Third Control Period

5.3.16 To consider the contingency cost as 3% of the Third Control Period project cost.

5.3.17 To exclude the proposal for CISF permanent housing project from the Third Control Period and consider it during the fourth control period

5.3.18 To reduce 1% of the project cost from the ARR/ Target Revenue as re-adjustment, in case any particular capital project is not completed/ capitalized as per the capitalization schedule as per the approval in tariff order.

5.3.19 To bifurcate the Terminal 2 asset into aeronautical and non-aeronautical based on the floor area ratio of Terminal 2 of 87.7%.

5.3.20 To segregate the common assets based on terminal area ratio of 85.73% based on Terminal 1 area for common assets capitalized in FY22 and apply weighted average terminal area ratio of 86.85% from FY23 to FY26

5.3.21 To consider refurbishment of existing cargo terminals and new cargo terminal as aeronautical assets.

5.3.22 To bifurcate the RWH ponds into aeronautical and non-aeronautical based on the average terminal area ratio.

5.3.23 To bifurcate the MMTH Phase 1 cost based on 68% to 32% as bifurcation ratio between non-aeronautical to aeronautical assets as given in Table 64

5.3.24 To consider the total asset addition and aeronautical asset addition given in Table 75 and Table 76 respectively for the Third Control Period

5.3.25 To true-up the total asset addition and the aeronautical asset addition for the Third Control Period based on the actual asset addition undertaken in the next control period and subject to its reasonableness.

5.3.26 To true-up the asset allocation of the assets capitalized in the Third Control Period based on the actual asset addition in the next control period

5.3.27 To consider the aeronautical depreciation given in Table 78 for the Third Control Period

5.3.28 To true-up the depreciation of the Third Control Period based on the actual asset additions and the actual date of capitalization

5.3.29 To consider the aeronautical RAB given in Table 79 for the Third Control Period.

6 WEIGHTED AVERAGE COST OF CAPITAL (WACC) FOR THE THIRD CONTROL PERIOD

6.1 BIAL's submission regarding WACC for the Third Control Period

Cost of equity

6.1.1 BIAL had appointed CRISIL Risk and Infrastructure Solutions Limited to carry out a study on evaluating Cost of Equity applicable to BIAL. Based on the CRISIL study, BIAL has considered the cost of equity for BIAL at 23.61%.

6.1.2 BIAL submitted the following assumptions for estimating the cost of equity:

a) Risk free rate is calculated by taking 10-year average yield on a daily basis for 10-year government securities.

b) Rate of market return is estimated by taking last 40 years data of BSE Sensex using Geometric Mean method and adding Dividend Yield based on longest available data on BSE Sensex.

c) Asset beta is taken as average of developing countries' asset beta. The asset beta for developing countries under consideration is 0.75.

d) D/E ratio is taken based on the normative approach and standard adopted by regulators across various infrastructure sectors in India and is computed to be 2.33.

Table 80: Cost of equity computation submitted by BIAL

Parameter	Value
Risk free rate	7.62%
Market Return	16.04%
D/E ratio	2.33
Equity beta	1.9
Cost of equity	**23.61%**

Cost of debt

6.1.3 BIAL submitted that cost of debt assumed for the Third Control Period is 10%. BIAL has given the following basis for arriving at 10%:

a) Based on the report of the RBI on Lending Rates of Scheduled Commercial Banks for the month of June 2020, following interest rates were submitted by BIAL:

Table 81: Interest rate as per RBI as submitted by BIAL

Average Interest Rate (as per RBI publication Jun 20)	PSU Banks	Private Banks
Month Wise from FY13-FY20 on O/s Loans disbursed	11.08%	11.66%
Month Wise from FY16-FY20 on Fresh Loans Sanctioned	9.71%	10.50%
Month wise 1 year MLCR from FY17-20	8.71%	9.32%

b) BIAL submitted that the independent consultant, in the Consultation Paper issued by the Authority for determination of aeronautical tariff for the Third Control Period for DIAL had analysed yields of 13 debt instruments issued by various Infrastructure Companies and had arrived at a simple average of 9.97% as given below.

Table 82: Interest rate on bond issued as submitted by BIAL

Issuer	Number issued	Rate
Adani Infra (India) Limited	1	10.50%
AP Capital Region Dev Auth	5	10.32%
Ashoka Buildcon Limited	1	9.80%
G R Infra projects Limited	6	9.24%
Simple Average		**9.97%**

6.1.4 BIAL submitted that the average interest rate for both outstanding loans and fresh loans sanctioned are in the range of 10% to 11%. BIAL submitted that the 1-year MCLR is also around 9% (approx.) and BIAL, being an AA rated company is estimated to have a spread of 50 to 80 bps on the MCLR. BIAL submitted that the average interest rate of bonds issued by similar companies is also in the range of 10%. Hence, considering various range of interest rates depicted in tables above and the existing loan facilities availed by BIAL, BIAL submitted that it has considered 10% as the average cost of debt for the Third Control Period.

Weighted average cost of capital

6.1.5 Based on the cost of equity, cost of debt and gearing ratio, BIAL submitted the following FRoR for the Third Control Period:

Table 83: Weighted average cost of capital computation submitted by BIAL

Parameter	Value
Cost of equity	23.61%
Cost of State Support	0%
Cost of debt	10.0%
Weighted average gearing of equity	49.4%
Weighted average gearing of State Support	2.1%
Weighted average gearing of debt	48.6%
Weighted Average Cost of Capital	**16.51%**

6.2 Authority's examination regarding WACC for the Third Control Period

Cost of equity

6.2.1 As per the decision taken by the Authority in the Second Control Period order of BIAL, the Authority has commissioned a separate independent study through IIM Bangalore for evaluation of cost of capital for BIAL for the Third Control Period.

6.2.2 The independent study has drawn from the international experience of airports having comparability to BIAL in terms of hybrid till, ownership structure and scale of operations and has also studied the regulatory framework of other regulators for the study. The summary of the independent study is given at Annexure 3 - Summary of independent study on determination of cost of equity. The independent study is attached as an appendix (refer Appendix IV – Study on the Determinants of Cost of Capital of BIAL) to this consultation paper. The independent study has recommended the Cost of Equity of 15.05% which is arrived at as shown in the table below:

Table 84: Computation of cost of equity as per the independent study

Variables	Value
Asset beta based on Proximity Score Weights of comparable set	0.564689

Variables	Value
Gearing Ratio (D/E)	0.9231
Gearing Ratio (D/D+E)	48%
Equity beta	0.9296
Risk Free Rate	7.56%
Equity Risk Premium	8.06%
Cost of equity	**15.05%**

6.2.3 The independent study has computed the Cost of Equity at 15.05% by using Capital Asset Pricing Model and using a notional Debt : Equity ratio of 48%:52%. While the study has used a nominal debt rate of 10.05% for illustrative purpose to arrive at the Weighted Average Cost of Capital, the Authority proposes to use the actual cost of debt for the purpose of calculation of WACC for tariff determination.

6.2.4 The Authority proposes to adopt the recommendations of the independent study in the tariff determination for the Third Control Period.

Cost of debt

6.2.5 The Authority noted that BIAL has considered cost of debt at 10% for the Third Control Period.

6.2.6 The Authority sought from BIAL the prevailing interest rate on the existing Rupee Term Loan of BIAL.

6.2.7 BIAL has submitted the mail from State Bank of India which stated that interest rate on the Rupee Term Loan of BIAL is set to 7.85% effective from 21 August 2020.

6.2.8 The Authority proposes to consider the prevailing interest rate of 7.85% as cost of debt for the Third Control Period.

6.2.9 The Authority proposes to true-up the cost of debt of BIAL for the Third Control Period based on actuals.

Weighted average cost of capital

6.2.10 Based on the above, the Authority proposes to consider the following WACC for the Third Control Period for BIAL:

Table 85: Weighted average cost of capital proposed by the Authority for the Third Control Period

Parameter	Value
Cost of equity	15.05%
Cost of debt	7.85%
Weighted average gearing of equity	52.0%
Weighted average gearing of debt	48.0%
Weighted Average Cost of Capital	**11.59%**

6.3 Authority's proposals regarding WACC for the Third Control Period

Based on the materials before it and based on its analysis, the Authority proposes the following:

6.3.1 To consider the cost of equity at 15.05% as per the outcome of the independent study.

6.3.2 To consider the notional debt to equity (gearing) ratio of 48%:52% as suggested by the independent study

6.3.3 To consider 7.85% as cost of debt for the Third Control Period.

6.3.4 To true-up the cost of debt of BIAL for the Third Control Period based on actuals.

6.3.5 To consider the WACC of 11.59% for the Third Control Period based on above mentioned cost of equity, cost of debt and considering the notional gearing ratio as suggested by the independent study.

7 OPERATING EXPENSES FOR THE THIRD CONTROL PERIOD

7.1 BIAL's submission on operating expenses for the Third Control Period

7.1.1 BIAL in its MYTP submission has stated that the operating expenditure for the Third Control Period has been estimated based on the following assumptions:

- Impact of COVID-19 pandemic on passenger processing time, passenger flow mandating additional spending, and outsourced manpower deployment.
- Opening of new Terminal T2 in FY22 resulting in additional costs across various expense categories
- Increased area of operation including parking, MMTH, peripheral road network etc.
- BIAL has also submitted that a large proportion of spend is fixed in nature and do not bear a direct correlation to traffic.

7.1.2 BIAL's submission on projections of individual expense heads is summarized in the table below:

Table 86: Basis of projections of operating expenditure as submitted by BIAL

Expense Head	Basis of projection as adopted by BIAL
Personnel Cost	• Manpower requirements for T2 Phase 1 has been estimated on a staggered basis with 340 employees added post commissioning in FY23 and additional 189 employees added in FY25. • Personnel costs have been estimated keeping base year as FY21. Annual pay increase of 10% is considered by BIAL on a y-o-y basis with a market correction of 2% once in every 3 years.
O&M Cost	• Increased area and space for management and maintenance after opening of T2 Phase 1, MMTH, 2 parallel runways, ECT etc. • The O&M expenditure has been estimated as a percentage of the gross block.
Utility Cost	• Utility cost has been calculated after netting off recoveries from concessionaires. • BIAL has initiated sustainability measures such as implementation of Solar and Wind Power projects to be additional sources of supply of power, leading to reduction in average power cost. • The utility cost has been estimated considering an increase of 5% in demand charges for power and 7% in consumption charges of power and potable water cost
Concession Fees	Calculated as 4% of gross revenue requirement
Lease Rent	Calculated based on the land lease deed executed between KSIIDC and BIAL.
Insurance Cost	The Insurance cost has been estimated as a percentage of the asset block with CPI increase.
Rates and Taxes	Rates and taxes mainly comprise of property tax which is estimated considering the additional area after commissioning of T2 and CPI based increase.
Marketing & Advertisement	Marketing costs are estimated considering benchmarking based on actual costs with an annual increase of 10%. Collection costs are estimated as part of the marketing cost based on the estimate of collection charges to be paid to airlines on the UDF collections.
General Administration Costs	• Estimated based on actual costs with an annual increase of 10%. • BIAL has also considered incremental security costs (other than CISF) considered from FY23 onwards for security and safeguard of the increased facility and infrastructure created.
CSR	Costs as mandated by the Companies Act are based on prescribed regulations.

7.1.3 Based on the above, the total operating expenditure submitted by BIAL as part of its MYTP submission is given in the table below:

Table 87: Total operating expenditure for the Third Control Period as submitted by BIAL

Operating expenses	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Personnel expenses	247.50	348.03	392.61	513.61	582.21	2,083.97
O&M	215.74	347.23	385.67	445.34	602.70	1,996.68
Lease Rent	15.11	15.56	16.03	16.51	17.00	80.21
Utilities	39.81	52.35	56.02	59.94	64.13	272.25
Insurance	11.59	22.68	24.27	25.48	26.99	111.00
Rates & taxes (other than IT)	9.46	13.54	13.98	14.42	14.88	66.28
Marketing & Advertising	27.17	25.57	28.50	31.79	35.49	148.52
CSR	13.70	13.22	11.90	15.72	19.86	74.41
General admin costs	43.38	60.95	67.05	73.75	81.13	326.26
Total operating expenses	**623.46**	**899.15**	**996.02**	**1,196.56**	**1,444.40**	**5,159.59**
Less: Disallowance - Interest/hotel cost						-
Concession fee	146.22	202.99	241.16	286.83	341.30	1,218.50
Waiver and bad debts	-	-	-	-	-	-
Total operating expenditure	**769.68**	**1,102.14**	**1,237.18**	**1,483.39**	**1,785.70**	**6,378.09**

7.1.4 The allocation ratios for the Third Control Period are based on the allocation ratio arrived for the year FY20. The allocation ratio submitted by BIAL are given below:

Table 88: Operating expenditure allocation ratio for the Third Control Period as submitted by BIAL

Operating expenses	FY 2020	FY2021	FY 2022	FY 2023	FY 2024	FY2025	FY 2026
Personnel expenses	92.10%	92.10%	92.10%	92.10%	92.10%	92.10%	92.10%
O&M cost - Others	89.01%	89.01%	89.01%	89.01%	89.01%	89.01%	89.01%
Lease Rent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Utilities	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Insurance	90.03%	90.03%	90.03%	90.03%	90.03%	90.03%	90.03%
Rates & taxes (other than IT)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Collection Cost	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Other Marketing costs	86.42%	86.42%	86.42%	86.42%	86.42%	86.42%	86.42%
CSR	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General admin costs	91.33%	91.33%	91.33%	91.33%	91.33%	91.33%	91.33%

7.1.5 Based on the above allocation ratio, the aeronautical operating expenditure submitted by BIAL for the Third Control Period is given below:

Table 89: Aeronautical operating expenditure for the Third Control Period as submitted by BIAL

Operating expenses	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Personnel expenses	227.95	320.54	361.59	473.03	536.22	1,919.33
O&M	193.24	310.49	342.76	398.03	550.00	1,794.52
Lease Rent	15.11	15.56	16.03	16.51	17.00	80.21
Utilities	39.81	52.35	56.02	59.94	64.13	272.25
Insurance	10.43	20.42	21.85	22.94	24.30	99.93
Rates & taxes (other than IT)	9.46	13.54	13.98	14.42	14.88	66.28
Marketing & Advertising	24.10	22.93	25.60	28.60	31.97	133.21
CSR	13.70	13.22	11.90	15.72	19.86	74.41
General admin costs	39.62	55.67	61.24	67.36	74.10	297.98

Operating expenses	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Total operating expenses	**573.41**	**824.73**	**910.96**	**1,096.55**	**1,332.47**	**4,738.12**
Less: Disallowance - Interest/hotel cost						-
Concession fee	111.26	147.46	152.40	167.60	213.01	**791.73**
Waiver and bad debts						
Total operating expenditure	**684.67**	**972.19**	**1,063.36**	**1,264.15**	**1,545.48**	**5,529.85**

7.2 Authority's examination regarding operating expenses for the Third Control Period

7.2.1 The Authority has evaluated the submissions made by BIAL relating to operational expenditure. The Authority's analysis of various expenses under operational expenditure is given below.

Personnel Cost

7.2.2 The Authority noted the submissions of BIAL relating to personnel cost. The Authority analyzed the trend in total personnel cost for the Third Control Period and observed that BIAL had projected the personnel cost to increase by 41% in FY23 and 31% in FY25. The details are produced below:

Table 90: Trend in total personnel cost as submitted by BIAL

Operating expenses	FY 2020	FY2021	FY 2022	FY 2023	FY 2024	FY2025	FY 2026
Personnel expenses	202	221	248	348	393	514	582
% change		9%	12%	41%	13%	31%	13%

7.2.3 The Authority sought clarifications from BIAL on the basis of projections of personnel cost. BIAL submitted that the increase in personnel cost was due to two factors:

- Addition of manpower due to business growth and opening of T2 Phase 1
- Annual increment of 10% each year with market correction of 2% once in 3 years

7.2.4 The submission of BIAL is produced below for reference:

Table 91: Basis of projections of personnel cost as submitted by BIAL

Particulars	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Manpower proposed by BIAL	881	1,052	1,227	1,247	1,258	1,624	1,663	1,878	1,904
Manpower additions towards business growth					11	26	39	26	26
Manpower additions towards T2 Phase 1					0	340	0	189	0
Annual increments (in %)*		**171**	**175**	**20**	**11**	**366**	**39**	**215**	**26**
% increase in manpower		19.41 %	16.63 %	1.63%	0.88%	29.09 %	2.40%	12.93 %	1.38%
Annual increments (in %)					10%	12%	10%	10%	12%

* annual increments are different than the increase in the personnel cost due to addition of employees in the mid-year

7.2.5 The Authority noted that the manpower increase was largely attributed to the commissioning of Terminal 2 Phase 1. The Authority noted that the BIAL has already added 171 and 175 employees in FY19 and FY20 respectively before the impact of COVID on traffic in FY21. The Authority notes that the employee addition during FY19 and FY20 will be for the new south parallel runway operations and the new facilities proposed to be commissioned in FY21 which is now expected to commission in

FY22. Further, the Authority noted from the traffic forecast that the proposed Terminal 2 will not operate at peak capacity till the end of the Third Control Period and the usage of Terminal 2 can be optimized to cater to the limited traffic. Therefore, the Authority is of the view that the manpower addition proposed by BIAL is not in proportion to the increase in traffic at the airport and also the manpower requirement can be met by the manpower addition already undertaken by BIAL in FY19, FY20 and FY21. Therefore, the Authority proposes to consider 10% increase in manpower in FY23 and FY25 during the Third Control Period.

7.2.6 The Authority analyzed the personnel cost/employee and observed the following trend:

Table 92: Trends in personnel cost/employee

Operating expenses	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Personnel cost/employee (INR lakhs)	10.17	11.37	11.93	13.31	13.89	14.64	13.77	14.56	15.97
% change		11.79%	4.89%	11.55%	4.34%	5.43%	-5.96%	5.77%	9.70%
5-year CAGR						7.55%	3.89%	4.06%	3.72%
8-year CAGR (FY12-FY20)									**5.80%**

7.2.7 The Authority noted that BIAL had projected the personnel cost/employee at a higher growth rate for the Third Control Period. The Authority proposes to revise the growth rate of personnel cost/ employee for the Third Control Period to 5.8% (8-year CAGR for the period FY12-FY20) and accordingly proposes to recalculate the personnel cost for BIAL.

7.2.8 The Authority proposes to consider the allocation ratio of FY20 as the allocation ratio for the Third Control Period.

7.2.9 The Authority has also considered the revised FY21 personnel costs based on the true-up chapter to forecast the personnel cost for the Third Control Period.

7.2.10 The Authority proposes to true-up the personnel cost based on actuals during the next control period.

7.2.11 Based on the above, the personnel cost proposed by the Authority for the Third Control Period is as follows:

Table 93: Personnel cost for the Third Control Period proposed by the Authority

Operating expenses	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
Personnel cost/employee	15.97	16.93	17.91	18.95	20.05	21.21	22.44	101
% increase		6.01%	5.80%	5.80%	5.80%	5.80%	5.80%	
Number of Employees	1,227	1,247	1,247	1,372	1,372	1,509	1,509	7,008
% increase		1.63%	0.00%	10.00%	0.00%	10.00%	0.00%	
Total Personnel Cost	**195.97**	**211.14**	**223.38**	**259.97**	**275.04**	**320.09**	**338.65**	**1,417**
Aero allocation ratio	88.94%	88.94%	88.94%	88.94%	88.94%	88.94%	88.94%	
Aero personnel cost	**174.29**	**187.78**	**198.67**	**231.21**	**244.61**	**284.68**	**301.18**	**1,260**

O&M Cost

7.2.12 The Authority noted the submissions of BIAL relating to O&M cost. The Authority analyzed the trend in total O&M cost for the Third Control Period and observed that BIAL had projected the O&M cost

to increase by 61% in FY22 & FY23 and thereafter an increase of 35% in FY26. The details are produced below:

Table 94: Trends in total O&M cost as submitted by BIAL

Operating expenses	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
Total O&M cost as per BIAL	138	134	216	347	386	445	603	**1,997**
% change		-3%	61%	61%	11%	15%	35%	

7.2.13 The Authority made the following observations with regards to the submissions made by BIAL on O&M:

- BIAL had calculated the O&M cost as a percentage of gross block. BIAL has computed O&M-Landside, O&M-Airfield, O&M-Utilities and O&M-ICT cost based on the percentage gross block that is, 1.92%, 0.63%, 1.88% and 7.00% for landside, airside, utilities and ICT, respectively.
- The increase in total O&M costs is largely attributable to the increase in O&M – Infra costs from FY22 to FY23 due to asset addition. In addition, the O&M ICT costs have also shown an increase from FY21 to FY22 and then later from FY25 to FY26.
- O&M Infra costs, O&M ICT and O&M-others costs have been projected to increase by 10% year on year by BIAL.

7.2.14 The Authority noted that BIAL had incorrectly added the O&M-Landside cost in the O&M-ICT expenses and had incorrectly linked some of the asset addition to compute the O&M costs. The Authority has undertaken appropriate revisions in this regard.

7.2.15 The Authority proposes to calculate the O&M costs based on the percentage of gross block. However, the Authority noted that BIAL has considered higher percentages for the maintenance of the newer assets based on past trends. The Authority is of the view that comparison with the historical O&M costs as a % of gross block will not provide the right benchmark for forecasting the future O&M costs as BIAL's facilities were operating at peak capacity till FY20 and the Authority has noted from the proposed traffic forecast that the new terminal building, new apron and new south parallel runway would not operate at their peak capacity till the end of the Third Control Period.

7.2.16 Further, the Authority is of the view that the newer assets generally require less O&M costs as a percentage of their gross block compared to older assets.

7.2.17 The Authority has also noted that it is providing BIAL with the sustaining capital expenditure to undertake the special repairs in addition to the O&M costs.

7.2.18 Considering the above factors, the Authority proposes to consider the following percentages of the respective gross block to forecast the O&M costs for the Third Control Period:

Table 95: O&M cost % of the respective gross block proposed by the Authority for the Third Control Period for the assets proposed to be capitalized in the Third Control Period

Year	O&M - Infrastructure (landside, airfield and utilities)	O&M - ICT
Year 1 (year of capitalization)	0.00%	0.00%
Year 2	0.50%	5.00%
Year 3	0.60%	5.00%
Year 4	0.75%	5.00%
Year 5 onwards	1.00%	5.00%

7.2.19 The Authority noted that BIAL has considered the FY20 capital expenditure as new asset addition to forecast the O&M costs for the Third Control Period instead of considering it as part of the existing O&M costs of FY21. The Authority proposes to consider the existing O&M costs of FY21 as base to forecast the O&M costs for assets capitalized till FY20 and consider only the additions from FY21 onwards to forecast the O&M costs of Third Control Period (note that the O&M costs for capitalized assets of FY21 in year 1 is 0 and therefore, it has to be considered in FY22).

7.2.20 The Authority noted that BIAL had forecasted the O&M costs to increase by 10% year on year. The Authority proposes to forecast the O&M costs to increase by inflation in line with the growth rate proposed for general admin cost and unit cost of utility.

7.2.21 The Authority proposes to consider allocation ratio of O&M cost for the Third Control Period based on the allocation ratio of assets for the Third Control Period.

7.2.22 The Authority noted that BIAL has considered its savings due to cost optimization measures in the O&M-Other costs. The Authority proposes to consider these cost savings in the O&M-Other costs.

7.2.23 The Authority proposes to review the need and justification for incurring the actual O&M costs during the Third Control Period and proposes to true-up the O&M costs, accordingly.

7.2.24 Based on the above, the O&M cost proposed by the Authority for the Third Control Period is as follows:

Table 96: O&M cost proposed by the Authority for the Third Control Period

Operating expenses	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
Total O&M running cost - Infra	79.89	86.64	121.89	136.29	153.82	177.29	**675.93**
Total O&M costs - ICT	28.61	30.01	54.26	56.92	59.71	62.64	**263.54**
Total other O&M costs	25.48	13.68	14.84	16.05	17.33	18.67	**80.57**
Total O&M costs	**133.98**	**130.32**	**190.99**	**209.27**	**230.86**	**258.60**	**1,020.04**
Allocation Ratio - Other O&M costs	89.64%	89.59%	88.42%	88.28%	88.07%	87.84%	
Total aero O&M costs	**120.10**	**116.76**	**168.87**	**184.74**	**203.31**	**227.15**	**900.84**

Lease Rent

7.2.25 The Authority noted that a land lease deed was executed between Karnataka State Industrial Investment and Development Corporation Limited (KSIIDC) and BIAL on 30th April 2005 according to which:

- The lease rental from airport opening date till end of 7 years will be 3% of total site cost (INR 175 cr.).
- For the 8th year, the lease rental shall be 6% of total site cost (INR 175 Cr.).
- For every following year, the lease rent shall be equivalent to lease rental of previous year plus additional 3%.

7.2.26 The Authority noted that additional land was leased to BIAL by KSIIDC as per the following terms:

- The lease rental from airport opening date till end of 7 years will be 3% of total cost of additional land (INR 36.78 Cr.).
- For the 8th year, the lease rental shall be 6% of the additional land cost (INR 36.78 Cr.).

- For every following year, the lease rent shall be equivalent to lease rental of previous year plus additional 3%.

7.2.27 The Authority noted that BIAL had allocated 100% of lease rentals to aeronautical expenditure.

7.2.28 The Authority noted from the land lease deed that a total of 4009 acres of land has been allocated to BIAL. The Authority also notes that BIAL through its subsidiary BACL shall be monetizing land for non-aero activities in the Third Control Period. Accordingly, the Authority proposes to consider land usage by BACL as non – aeronautical and revise the allocation ratio accordingly. The computation of revised allocation ratio (based on land usage) is given below:

Table 97: Revised allocation ratio for lease rent as per the Authority

Particulars	FY 2022	FY 2023	FY 2024	FY2025	FY 2026
BACL land use (in acres)	1.00	26.70	22.55	47.75	55.00
Cumulative BACL land use	1.00	27.70	50.25	98.00	153.00
Total Land (in acres)	4008.77	4008.77	4008.77	4008.77	4008.77
Aero area	4007.77	3981.07	3958.52	3910.77	3855.77
Aero %	99.98%	99.31%	98.75%	97.56%	96.18%

7.2.29 Accordingly, the revised lease rentals for the Third Control Period considered by the Authority is given below:

Table 98: Lease Rentals for the Third Control Period considered by the Authority

Operating expenses	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Lease Rentals	15.11	15.56	16.03	16.51	17.00	80.21
Revised allocation ratio	99.98%	99.31%	98.75%	97.56%	96.18%	
Aeronautical lease rentals	**15.10**	**15.45**	**15.83**	**16.11**	**16.36**	**78.85**

Utility

7.2.30 Utility cost includes power, water and fuel expenses. The Authority noted the submissions of BIAL relating to utility costs.

7.2.31 BIAL submitted on 13 January 2021 that it has omitted the additional contract demand and power requirement for the expansion in facilities during the Third Control Period and requested the Authority to include it for the computation of the power cost. The Authority examined the submission of BIAL and proposes to include the additional contract demand and power consumptions for the expansion of facilities in the Third Control Period.

7.2.32 The Authority sought from BIAL the existing demand charges and the consumptions charges applicable in FY21. BIAL submitted that the demand charges is INR 240 per kVA per month and power unit charges is INR 6.39 per kWh for FY21.

7.2.33 The Authority noted that BIAL has proposed to increase the demand charges by 5% per annum in the Third Control Period. The Authority noted from the previous years that the CAGR of demand charges is 1.5% from 2009 to 2021 and therefore, proposes to consider nil increase in the demand charges for the Third Control Period.

7.2.34 The Authority noted that BIAL had proposed to increase the power and water unit charges by 7% per annum. The Authority proposes to increase the power and water unit charges by inflation during the Third Control Period.

7.2.35 The Authority noted that BIAL has proposed a recovery % as ~35% of the total power costs. The Authority noted from the previous years that the recovery % has been ~50% of the power costs. The Authority proposes to consider the recovery % as ~50% of the total power costs for the Third Control Period.

7.2.36 The Authority had sought BIAL's response on the water savings on account of commissioning of the rainwater harvesting ponds (RWH) from FY22 onwards. BIAL had submitted that it will source 50% of the potable water requirements of the airport from the rainwater harvesting ponds. The Authority proposes to revise the potable water consumption to be outsourced by BIAL after reducing the demand met by the RWH.

7.2.37 The Authority understood from the submission that BIAL has taken utility costs (net of recovery) as aeronautical. The Authority noted that BIAL had considered the utility recoveries from aeronautical concessionaires such as cargo, ground handling, fuel farm and CUTE/ CUSS as non-aeronautical revenues. Based on the Authority's decision in the Second Control Period, the Authority proposes to adjust these aeronautical utility recoveries from the aeronautical utility cost. The utility (net of recovery) cost has been considered as 100% aeronautical. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

7.2.38 Based on the above changes, the net power cost computed by the Authority for the Third Control Period is given in the table below:

Table 99: Net power cost proposed by the Authority for the Third Control Period

Particulars	**2022**	**2023**	**2024**	**2025**	**2026**	**Total**
Contract demand (kVA)	15000	33000	45000	45000	45000	183000
Consumption (mn kWh)	77	125	125	125	125	576.73
Contract demand charges (INR per KVA per annum)	2880	2880	2880	2880	2880	14400
% increase		0.0%	0.0%	0.0%	0.0%	
Power unit tariff (INR per kWh)	6.70	7.03	7.38	7.74	8.12	36.96
% increase		4.90%	4.90%	4.90%	4.90%	
Contract demand cost (INR cr.)	4.32	9.50	12.96	12.96	12.96	52.70
Power consumption cost (INR cr.)	51.79	87.80	92.10	96.62	101.35	429.66
Total power cost (INR cr.)	**56.11**	**97.30**	**105.06**	**109.58**	**114.31**	**482.37**
Recovery %	51%	51%	49%	49%	50%	
Net power cost (INR cr.)	**28.49**	**49.17**	**51.58**	**54.10**	**56.76**	**240.09**

7.2.39 Based on the above changes, the net water cost computed by the Authority for the Third Control Period is given in the table below:

Table 100: Net water cost proposed by the Authority for the Third Control Period

Particulars	**2022**	**2023**	**2024**	**2025**	**2026**	**Total**
Potable water requirement - Existing (kL per day)	1694	1778	1778	1778	1778	8806
Potable water requirement - Future (kL per day)	0	2600	2600	2600	2600	10400
Potable water requirement (kL per day)	**1694**	**4378**	**4378**	**4378**	**4378**	**19206**
Potable water requirement met through RWH	50%	50%	50%	50%	50%	
Potable water requirement - payable by BIAL (kL per day)	**847**	**2189**	**2189**	**2189**	**2189**	**9603**

Particulars	2022	2023	2024	2025	2026	Total
Cost of potable water (INR per kL)	98.21	103.03	108.07	113.37	118.92	**542**
% increase		4.90%	4.90%	4.90%	4.90%	
Potable water cost (INR cr.)	**3.04**	**8.23**	**8.63**	**9.06**	**9.50**	**38.46**
Recovery % - potable water	45.00%	45.00%	45.00%	45.00%	45.00%	
Net potable water cost (INR cr.)	**1.67**	**4.53**	**4.75**	**4.98**	**5.23**	**21.15**
Raw water - consumption (crore kL)	0.04	0.07	0.07	0.07	0.07	**0.33**
Cost of raw water (INR per kL)	26.60	27.90	29.27	30.70	32.21	**146.68**
% increase		4.90%	4.90%	4.90%	4.90%	
Raw water cost (INR cr.)	**0.97**	**2.04**	**2.14**	**2.24**	**2.35**	**9.74**
Net water cost (INR cr.)	**2.64**	**6.56**	**6.89**	**7.22**	**7.58**	**30.89**

7.2.40 Accordingly, the revised aeronautical utility cost for the Third Control Period proposed by the Authority is given below:

Table 101: Aeronautical utility cost proposed by the Authority for the Third Control Period

Particulars	2022	2023	2024	2025	2026	Total
Net power cost	28.49	49.17	51.58	54.10	56.76	**240.09**
Net water cost	2.64	6.56	6.89	7.22	7.58	**30.89**
Less: Aero utility recoveries	2.91	5.22	5.47	5.74	6.02	**25.37**
Aeronautical utility cost	**28.21**	**50.51**	**52.99**	**55.59**	**58.31**	**245.61**

Insurance

7.2.41 The Authority noted the submissions of BIAL relating to insurance. The Authority noted that BIAL had considered a higher premium rate for the Third Control Period while historical trends reveal a comparatively lower premium rate. The Authority accordingly proposes to:

- Revise the premium rate as 0.07%, based on the average premium rate for the period FY17-FY21, to forecast insurance cost for the Third Control Period.
- Consider the aeronautical gross block ratio for allocation of insurance cost for the Third Control Period.

7.2.42 The insurance cost considered by the Authority for the Third Control Period is given below:

Table 102: Insurance cost considered by the Authority for Third Control Period

Operating expenses	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Insurance Cost	**4.96**	**10.32**	**10.67**	**10.81**	**10.99**	**47.76**
Allocation Ratio	87.46%	87.51%	87.50%	87.49%	87.54%	
Aero insurance cost	**4.34**	**9.03**	**9.34**	**9.46**	**9.62**	**41.79**

Rates and Taxes

7.2.43 The rates and taxes majorly include the expenses related to payment of property tax. The Authority noted that BIAL had allocated 100% of rates and taxes to aeronautical expenditure.

7.2.44 The Authority noted that the BIAL has projected the rates and taxes by linking it with the inflation and the increase in area due to capacity addition. The Authority proposes to consider these growth rates on the revised rates and taxes of FY 2021.

7.2.45 Similar to the treatment followed by the Authority for lease rentals, the Authority proposes to allocate the rates and taxes into aeronautical and non – aeronautical based on the land usage. Accordingly, the rates and taxes proposed by the Authority for the Third Control Period is as follows:

Table 103: Rates and taxes for the Third Control Period considered by the Authority

Operating expenses (INR cr.)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
Total Rates and Taxes as per Authority	**8.29**	**8.70**	**12.60**	**13.22**	**13.87**	**14.55**	**62.93**
Inflation (%)		4.90%	4.90%	4.90%	4.90%	4.90%	
% growth due to increase in area (%)		0.00%	40.00%	0.00%	0.00%	0.00%	
Revised allocation ratio (%)		99.98%	99.31%	98.75%	97.56%	96.18%	
Aeronautical Rates and Taxes as per Authority		**8.69**	**12.51**	**13.05**	**13.53**	**13.99**	**61.78**

Marketing & Advertisement

7.2.46 The marketing & advertisement expenses include collection cost and sales & marketing expenses.

7.2.47 The Authority noted the submissions of BIAL relating to marketing and advertisement expenses. The Authority proposes to calculate the marketing and advertisement by calculating the collection cost and sales & marketing cost separately and adding them to arrive at the total marketing and advertisement cost for the airport.

7.2.48 The approach taken by the Authority to forecast the collection cost is given below:

- The Authority proposes to forecast the collection cost based on the revised domestic and international traffic numbers projected by the Authority.
- To consider collection cost as 100% aeronautical

7.2.49 The Authority noted that BIAL had considered an increase of 10% year on year for the sales and marketing cost along with a one-time expense of INR 5 cr. in FY22 for the marketing of new Terminal 2.

7.2.50 The approach taken by the Authority to forecast the sales and marketing cost is given below:

- Similar to the approach taken by the Authority in the Second Control Period, the Authority proposes to consider the increase in sales and marketing expenses as 10% year on year.
- The Authority noted that the study on operating expenses has considered the revised sales and marketing costs for the Second Control Period. The Authority proposes to consider the revised sales of marketing cost of FY20 as base to forecast the sales and marketing for the Third Control Period.
- The Authority proposes to consider the expense related to marketing of T2 as a one-off expense in FY22.
- To consider allocation ratio of sales and marketing expenses of FY20 to forecast the aeronautical sales and marketing for the Third Control Period

7.2.51 Accordingly, the sales and marketing expenses considered by the Authority for the Third Control Period is given in the table below:

Table 104: Sales and marketing expenses considered by the Authority for the Third Control Period

Operating expenses	FY2021	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total*
Sales and marketing cost - Nominal increase	4.31	4.74	5.22	5.74	6.31	6.95	28.96
% increase		10%	10%	10%	10%	10%	
Sales and marketing cost - Onetime expense (relating to T2)		5.00					5.00
Total sales and marketing cost	**4.31**	**9.74**	**5.22**	**5.74**	**6.31**	**6.95**	**33.96**
Aeronautical ratio	84.80%	84.80%	84.80%	84.80%	84.80%	84.80%	
Aeronautical sales and marketing cost - Revised	**3.66**	**8.26**	**4.42**	**4.87**	**5.35**	**5.89**	**28.80**

*Total is calculated for the period FY22 – FY26.

7.2.52 Based on the above, the aeronautical marketing and advertisement expenses considered by the Authority for the Third Control Period is given below:

Table 105: Marketing and advertisement expenses considered by the Authority for Third Control Period

Operating expenses	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Aeronautical collection cost	4.67	7.50	8.75	10.18	11.86	42.96
Aeronautical sales and marketing cost	8.26	4.42	4.87	5.35	5.89	28.80
Aeronautical marketing and advertisement cost	**12.93**	**11.92**	**13.62**	**15.54**	**17.75**	**71.76**

Corporate Social Responsibility

7.2.53 The Authority noted from the directions given by Hon'ble TDSAT in its judgement dated 16th December 2020 that the CSR expenditure is considered as part of operating expenditure. The decision of Hon'ble TDSAT is produced below for reference:

"…The decision of the Authority to not allow CSR expenditure as a cost of the Airport Operator is not proper and is set aside. The Authority shall pass consequential orders so as to prevent loss of or reduction in the determined fair return to the equity holders. Necessary truing-up exercise shall be done accordingly…"

7.2.54 Accordingly, the Authority has categorized the CSR expenses as common and computed the aeronautical CSR based on the aeronautical profit before tax. The revised aeronautical CSR expenses is given below:

Table 106: Aeronautical CSR considered by the Authority for the Third Control Period

Particulars	2019	2020	2021	2022	2023	2024	2025	2026	Total (FY22-FY26)
Aero revenues	959	829	333	951	1,601	1,960	2,395	2,928	9,834
30% of non-aero revenues	0	0	0	0	0	0	0	0	0
Aero operational expense	-370	-422	-408	-494	-594	-645	-731	-804	-3,268

Particulars	2019	2020	2021	2022	2023	2024	2025	2026	Total (FY22-FY26)
EBITDA	590	406	-76	457	1,007	1,315	1,664	2,123	6,567
Aero Depreciation	-276	-193	-250	-391	-542	-555	-549	-550	-2,587
Interest expenses	-94	-118	-162	-203	-597	-580	-549	-515	-2,443
Aero PBT	**220**	**95**	**-488**	**-137**	**-132**	**180**	**567**	**1,059**	**1,537**
Average Aero PBT (last 3 financial years)				**-58**	**-177**	**-252**	**-30**	**205**	**-311**
Aeronautical CSR expenses (2% of average PBT)				**0.00**	**0.00**	**0.00**	**0.00**	**4.10**	**4.10**

General Administration Cost

7.2.55 The general admin costs consist of consultancy & legal, travel costs and office costs.

7.2.56 The Authority noted the submissions of BIAL relating to general admin costs. The Authority noted that BIAL had considered a year on year increase of 10% for travel costs and consultancy & legal. Similarly, BIAL had also considered a year on year increase of 10% for office costs with the exception of FY23, where the office costs have increased by 80%. The submission of BIAL is detailed in the table below:

Table 107: % increase in general admin costs submitted by BIAL

Revenues	FY2021	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total*
Consultancy and Legal	16.02	17.63	19.39	21.33	23.46	25.80	107.60
Travel Costs	6.22	6.84	7.52	8.27	9.10	10.01	41.74
Office Costs	17.19	18.91	34.04	37.45	41.19	45.31	176.91
% increase in consultancy & legal		10%	10%	10%	10%	10%	
% increase in travel costs		10%	10%	10%	10%	10%	
% increase in office costs		10%	80%	10%	10%	10%	
Total general admin cost	39.43	43.38	60.95	67.05	73.75	81.13	326.26
Allocation Ratio	91.33%	91.33%	91.33%	91.33%	91.33%	91.33%	
Aeronautical General admin cost	**36.01**	**39.62**	**55.67**	**61.24**	**67.36**	**74.10**	**297.98**

*Total is calculated for the period FY22 – FY26.

7.2.57 The Authority proposes to calculate the general admin costs as below:

- The Authority proposes to increase in consultancy & legal by inflation year on year.
- The Authority proposes to increase of inflation for office costs with the exception of FY23, where the office costs have been moderated to increase by 30% to account for the increase in the number of employees
- The Authority proposes to consider the increase in travel costs to reach pre-COVID levels by FY25.
- The Authority noted that consultancy and legal and office expenses are costs of fixed nature and therefore, proposes to consider their costs of FY21 as base value for Third Control Period forecast
- To consider allocation ratio of general admin expenses as 90%, that is, the allocation ratio for FY21.

7.2.58 Based on the above, the general admin expenses considered by the Authority for the Third Control Period is given below:

Table 108: General admin costs considered by the Authority for Third Control Period

Operating expenses	FY2021	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Consultancy and Legal	15.16	15.90	16.68	17.50	18.35	19.25	87.68
% increase		4.90%	4.90%	4.90%	4.90%	4.90%	
Travel Costs	0.18	0.20	1.41	2.83	5.65	6.22	16.30
% recovery to pre-COVID levels		10.00%	25.00%	50.00%	100.00%	110.00%	
Office Costs	11.43	11.99	15.59	16.35	17.15	17.99	79.08
% increase		4.90%	30.00%	4.90%	4.90%	4.90%	
Total general admin cost	**26.77**	**28.09**	**33.68**	**36.67**	**41.16**	**43.46**	**183.07**
Allocation Ratio	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	
Aeronautical general admin cost	**24.09**	**25.28**	**30.31**	**33.01**	**37.04**	**39.12**	**164.76**

* pre-COVID travel costs considered as travel costs for FY20 as per Business Plan submitted by BIAL

Concession Fee

7.2.59 As per Clause 3.3 of the concession agreement signed between BIAL and the Government of India, BIAL has to pay a concession fee amounting to 4% of the gross annual revenue every year.

7.2.60 The Authority noted the submissions of BIAL relating to concession fee. The Authority notes that the tariff computation for BIAL is undertaken on hybrid till basis and the aeronautical concession fee for BIAL will be computed as 4% of the aeronautical revenues.

7.2.61 The Authority noted that BIAL has computed the concession fee on the net aggregate revenue requirement instead of the forecasted aeronautical revenues. The Authority proposes to consider the concession fee on the forecasted aeronautical revenues.

7.2.62 Accordingly, the aeronautical concession fee considered by the Authority for the Third Control Period is given below:

Table 109: Aeronautical concession fee considered by the Authority for the Third Control Period

Revenues	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Aviation Revenues	743.76	1,362.73	1,696.06	2,085.21	2,580.70	8,468
Aviation Concession Revenues	206.85	237.87	264.33	309.90	346.99	1,366
Less: Collection cost	4.67	7.50	8.75	10.18	11.86	43
Total revenues	**945.94**	**1,593.10**	**1,951.63**	**2,384.93**	**2,915.82**	**9,791**
Percentage	4.00%	4.00%	4.00%	4.00%	4.00%	
Aeronautical Concession Fees	**37.84**	**63.72**	**78.07**	**95.40**	**116.63**	**391.66**

ORAT

7.2.63 BIAL in its submission has proposed an Operational Readiness and Airport Transfer (ORAT) program which is a 2-year program till FY22 for planning, executing and successful opening of the new Terminal 2.

7.2.64 BIAL has further submitted the following key components of the ORAT program:

- **"Operational Readiness** – Plan, detail and develop all operational documentation such as SOPs, Manuals and SLA (Service Level Agreements) with all internal and external stakeholders, such as airlines, ground handlers and authorities.
- **Familiarization & Training** - Plan, develop and execute familiarization and training sessions for all stakeholders to operate in Terminal 2 with new systems. This workstream includes a budget for procuring logistics as well as state of the art training and familiarization methodologies.

- **Trial Program** – Plan, develop and execute a Trial Program that will encourage all BIAL Terminal 2 users to test and trial all facilities and procedures prior to the opening. This program contains basic, advanced, and fully integrated trials to simulate future operations in order to anticipate and mitigate any operational challenges of the airport. This workstream responds to a large amount of the ORAT budget as it includes all stakeholders and a rehearsal of future operations up to 180 times prior to the opening.
- **Airport Transfer** – This workstream focusses on the planning and physical relocation of airlines, authorities and all other stakeholders that will be future end-users of Terminal 2. The main budget here is for planning, logistics and security of the airport (or terminal) transfer."

7.2.65 BIAL has submitted ORAT expenses of INR 46.14 cr. whose breakup is given below:

Table 110: Breakup of ORAT expenses as per BIAL's submission

Project	Total cost (in INR cr.)
ORAT core team	7.55
ORAT SPOC's	16.64
ORAT delivery specialists	12.90
Facilities for training rooms	1.25
Cost of external trainers	1.25
Preparing footprints, barricading, systems operating costs	2.00
Transportation required for taking staff & public volunteers to site for trials	0.50
Fees for facilitating and extending support services for trials	2.00
Signages, folders, hard helmet, jackets and safety shoes	0.50
Bags, boarding cards, Mock up's, megaphones & other materials for trials	1.00
Vehicles for site	0.55
Total	**46.14**

7.2.66 The Authority noted the submissions of BIAL on ORAT. BIAL has submitted ORAT as a part of capital expenditure for the Third Control Period. However, the Authority is of the view that since this is an expense related to airport operations, it should be a part of operational expenditure and hence, proposes to consider it as part of opex for the Third Control Period.

7.2.67 Accordingly, the ORAT expenses proposed by the Authority for the Third Control Period is as follows:

Table 111: ORAT proposed by the Authority for the Third Control Period

Particulars	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
ORAT	46.14	0.0	0.0	0.0	0.0	46.14

Summary of Operational expenditure

7.2.68 Based on the material produced above, the total operational expenditure proposed by the Authority for the Third Control Period is given below:

Table 112: Total opex proposed by the Authority for the Third Control Period

Operating expenses	FY 2022	FY 2023	FY 2024	FY2025	FY 2026	Total
Personnel expenses	223.38	259.97	275.04	320.09	338.65	1,417.14
O&M	130.32	190.99	209.27	230.86	258.60	1,020.04
Lease Rent	15.11	15.56	16.03	16.51	17.00	80.21
Utilities	28.21	50.51	52.99	55.59	58.31	245.61
Insurance	4.96	10.32	10.67	10.81	10.99	47.76

Operating expenses	**FY 2022**	**FY 2023**	**FY 2024**	**FY2025**	**FY 2026**	**Total**
Rates & taxes (other than IT)	8.70	12.60	13.22	13.87	14.55	62.93
Marketing & Advertising	14.42	12.72	14.49	16.50	18.81	76.92
CSR	13.70	13.22	11.90	15.72	19.86	74.41
General admin costs	28.09	33.68	36.67	41.16	43.46	183.07
Total operating expenses	**466.89**	**599.58**	**640.29**	**721.11**	**780.23**	**3,208.10**
Concession fee	50.55	84.49	103.47	126.71	155.25	520.47
ORAT	46.14	0.00	0.00	0.00	0.00	46.14
Total operating expenditure	**563.58**	**684.08**	**743.76**	**847.81**	**935.48**	**3,774.71**

7.2.69 The allocation ratio considered by the Authority for the Third Control Period is given below:

Table 113: Operational expenditure aeronautical allocation ratio proposed by the Authority for the Third Control Period

Operating expenses	**FY 2022**	**FY 2023**	**FY 2024**	**FY2025**	**FY 2026**
Personnel expenses	88.94%	88.94%	88.94%	88.94%	88.94%
O&M (others)	89.59%	88.42%	88.28%	88.07%	87.84%
Lease Rent	99.98%	99.31%	98.75%	97.56%	96.18%
Utilities	100.00%	100.00%	100.00%	100.00%	100.00%
Insurance	87.46%	87.51%	87.50%	87.49%	87.54%
Rates & taxes (other than IT)	99.98%	99.31%	98.75%	97.56%	96.18%
Collection Cost	100.00%	100.00%	100.00%	100.00%	100.00%
Marketing & Advertising	84.80%	84.80%	84.80%	84.80%	84.80%
General admin costs	90.00%	90.00%	90.00%	90.00%	90.00%

7.2.70 Accordingly, the aeronautical operating expenditure proposed by the Authority for the Third Control Period is given below:

Table 114: Aeronautical operating expenditure proposed by the Authority for the Third Control Period

Operating expenses	**FY 2022**	**FY 2023**	**FY 2024**	**FY2025**	**FY 2026**	**Total**
Personnel expenses	198.67	231.21	244.61	284.68	301.18	1,260.35
O&M	116.76	168.87	184.74	203.31	227.15	900.84
Lease Rent	15.10	15.45	15.83	16.11	16.36	78.85
Utilities	28.21	50.51	52.99	55.59	58.31	245.61
Insurance	4.34	9.03	9.34	9.46	9.62	41.79
Rates & taxes (other than IT)	8.69	12.51	13.05	13.53	13.99	61.78
Marketing & Advertising	12.93	11.92	13.62	15.54	17.75	71.76
CSR	0.00	0.00	0.00	0.00	4.10	4.10
General admin costs	25.28	30.31	33.01	37.04	39.12	164.76
Total operating expenses	**409.99**	**529.83**	**567.19**	**635.25**	**687.58**	**2,829.84**
Concession fee	37.84	63.72	78.07	95.40	116.63	391.66
ORAT	46.14	0.00	0.00	0.00	0.00	46.14
Total operating expenditure - Aero	**493.96**	**593.56**	**645.25**	**730.65**	**804.21**	**3,267.63**

7.3 Authority's proposal regarding operating expenses for the Third Control Period

Based on the material before it and its analysis, the Authority proposes:

7.3.1 To consider total operating expenditure as set out in Table 112 above for the Third Control Period

7.3.2 To consider allocation ratio as set out in Table 113 above for the Third Control Period

7.3.3 To consider aeronautical operating expenditure as set out in Table 114 for the Third Control Period

7.3.4 To consider ORAT as part of operating expenditure as given in Table 111 for the Third Control Period

7.3.5 To true up the operating expenditure for the current control period based on actuals, at the time of determination of tariff for the next control period.

8 NON – AERONAUTICAL REVENUE FOR THE THIRD CONTROL PERIOD

8.1 BIAL's submission relating to Non – Aeronautical Revenue (NAR)

8.1.1 BIAL in its submission dated 24th July 2020 to AERA has stated that it follows a concessionaire model for managing commercial activities at the airport. BIAL submitted that it has entered into a Service Provider Right Holder Agreement (SPRH) with service providers wherein BIAL is entitled for agreed percentage of revenue share on gross turnover or Minimum Annual Guarantee (MAG) whichever is higher.

8.1.2 BIAL in its submission has given reference of Article 10 of the Concession Agreement (signed between BIAL and MoCA) read with Schedule 6, regulated charges according to which only Landing, Parking, Housing, PSF and UDF are to be regulated. Further, BIAL has also stated that as per Article 10.3 of the CA, BIAL is free to determine the charges to be imposed in respect of facilities and services provided at the airport or on site other than facilities and services which are regulated.

8.1.3 Accordingly, BIAL has considered the following services as non – aeronautical and considered only Landing, Parking, Housing and UDF to be aeronautical.

- Car park
- Terminal entry / Miscellaneous services
- Retail
- Food and Beverages
- Advertising and Promotions
- Rent and Land Lease
- Lounge Services
- Utility Charges
- Flight Catering
- Cargo, Ground Handling and Fuel Farm
- ICT (including CIC)

8.1.4 BIAL has also mentioned about the impact of covid-19 pandemic on the aviation sector resulting in reduced passenger traffic and impacting passenger sentiments considering safety and social distancing norms while travelling. BIAL has estimated the non-aeronautical revenues for the Third Control Period basis the following:

- "The projections are majorly based on the business plan projections submitted by the concessionaire as per the agreement entered into with BIAL for a tenure ranging between 1 to 15 years."
- "Terminal-2 Phase 1 is proposed to be commissioned by March 2022. Post commissioning, commercial activities at both the terminals will take time to stabilize and generate streamlined revenues. Accordingly, Non-Aero Revenues are expected to stabilize only towards the end of the Third Control Period."
- "Most of the Non-Aeronautical contracts are due for extension. But, considering the current economic scenario, tremendous efforts are needed to encourage commercial operators at Airports

considering a lower passenger footfall and also reduction in per passenger revenues. Hence, this will translate to lower revenue share to BIAL."

- "BIAL has, in FY 2020-21, in order to support the concessionaires affected by COVID-19 has extended reset of Minimum Guarantee and reduced the existing revenue share percentages. The impact of the same is also considered in the projections of Non-Aero Revenues for FY 2020-21 and the initial years in the Third Control Period."

8.1.5 As per BIAL, the non – aeronautical revenues are projected to reach pre – covid levels (FY 2020) by FY 2024, in tandem with passenger traffic of FY 2020 levels being reached in FY 2024.

Passenger Traffic Related Revenue

8.1.6 The basis of projection adopted by BIAL for NAR which is driven by passenger traffic is given in the table below:

Table 115: Basis of projections of NAR driven by passenger traffic as given by BIAL

Revenue stream	Basis of projection as adopted by BIAL
Car park	Revenue from car park is driven by a combination of passenger growth, inflation and penetration over the base year.
Retail	The growth factors for retail are assumed considering the inflation, penetration and proportionate to the increase in passengers
F&B	The growth factors for F&B are assumed considering the inflation, penetration and proportionate to the increase in passengers
Advertising & Promotions	The advertising revenue projections is considered based on the new concession term of longer tenure with the recovery of passenger viewership for attracting the Global brands along with the digital media coverage, together with factoring the inflation.
Lounge revenues	The growth factors for lounge are assumed considering the inflation, penetration and proportionate to the increase in passengers
Non – aviation revenue (Others)	The growth factors for non-aviation revenue (others) are assumed considering the projected growth rate as estimated by BIAL management in line with traffic growth

8.1.7 Based on the above, the non – aeronautical revenue submitted by BIAL as part of its MYTP submission is given in the table below:

Table 116: Non – aeronautical revenue as submitted by BIAL in its MYTP

Particulars (INR cr.)	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Non – Aviation revenues (A)						
Car park	50.48	71.09	95.16	110.66	128.76	456.16
Retail	61.12	127.96	149.77	173.66	201.60	714.11
Food & Beverage	32.42	48.28	62.98	73.24	85.21	302.13
Advertising & Promotions	52.69	75.83	92.52	107.60	125.19	453.83
Rents and Land Leases	51.73	64.30	67.51	74.43	78.15	336.12
Lounge Revenues	15.56	27.16	34.12	39.67	46.16	162.66
Utility Charges	5.55	5.55	5.97	5.96	5.96	28.98
Flight Catering	8.35	8.68	9.03	9.39	9.76	45.20
Non-Aviation Revenues - Others	8.81	10.03	10.97	11.81	12.98	54.60
Misc. Income (Including entry)	0.00	0.00	0.00	0.00	0.00	0.00

Particulars (INR cr.)	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Total non – aviation revenues	**286.70**	**438.87**	**528.03**	**606.41**	**693.77**	**2553.79**
Aviation Concessions (B)						
Cargo	41.23	48.69	53.69	59.67	67.09	270.37
Fuel Farm	5.28	6.73	7.67	8.78	10.06	38.51
Ground Handling	49.87	62.71	68.32	74.87	81.96	337.73
ICT	16.65	17.18	17.73	18.29	18.88	88.73
Common Infrastructure Charge	44.75	60.74	70.59	82.09	95.51	353.69
Total Aviation Concessions	**157.78**	**196.05**	**218.00**	**243.70**	**273.51**	**1089.03**
Total non – aeronautical revenue (A+B)	**444.48**	**634.91**	**746.02**	**850.11**	**967.28**	**3642.81**

8.2 Authority's examination regarding non-aeronautical revenues for Third Control Period

8.2.1 The Authority has evaluated the submissions made by BIAL relating to non – aeronautical revenues.

Cargo, ground handling, fuel, CUTE/ CUSS, common infrastructure charges and aerobridges revenues

8.2.2 The Authority noted that BIAL had considered revenue from cargo, ground handling, fuel, CUTE/ CUSS, common infrastructure charges and aerobridges (aviation concession revenues) as non – aeronautical revenues. The Authority in line with its decision taken in the 2nd control period based on the AERA Act, 2008, AERA guidelines, concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020 proposes to consider revenue from cargo, ground handling, fuel, CUTE/ CUSS, common infrastructure charges and aerobridges as aeronautical revenue for the Third Control Period.

Passenger related non-aeronautical revenues

8.2.3 The Authority noted that the non – aeronautical area is estimated to increase by around 156% with the opening of the new Terminal 2 in FY22. Further, the Authority noted that the car parking capacity will also increase after commissioning of Multi Model Transport Hub (MMTH) in FY22. The non-aero area increase projected with the opening up of the new terminal is given below:

Table 117: NAR area increase due to opening of Terminal 2 based on area statement submitted by BIAL

Non-aero areas	T1	T2	Total	% increase
Lounges	5296	4485	9781	85%
Retail Area	6412	13685	20097	213%
F&B Area	2838	6851	9689	241%
Supporting Facilities (Airline Office, Concessionaires Offices & Other Ticketing Offices, etc.,)	2701	1862	4563	69%
Total	**17247**	**26883**	**44130**	**156%**

8.2.4 However, the Authority noted that BIAL has not considered the increase in the non-aeronautical area and the MMTH while estimating the non-aeronautical revenues for the Third Control Period. The Authority sought clarification from BIAL in this regard.

8.2.5 BIAL in its response had requested the Authority to project the non-aeronautical revenue on a per passenger basis rather than on an increase in area basis considering the factors impacting the non-aeronautical revenue in the Third Control Period including impact of covid-19. BIAL's response is produced below:

"BIAL is on the cusp of large infrastructure development with T2, T1 refurbishment proposed after the commencement of new terminal. Still the onboarding of partners is yet to commence with the Pax recovery path of 4 to 5 years to reach the pre-Covid levels in terms of passenger profile. While there is addition to the Terminal space, these revenues are largely dependent on the growth in passengers and hence, the revenue estimates are made based on the Passenger growth along with inflation irrespective of terminal space increase."

8.2.6 The Authority is of the view that the projections of the non-aeronautical revenues are primarily dependent on the passenger traffic. Higher terminal area and new facilities help the airport operator to capture the revenue when the traffic increases. However, the Authority notes that the passenger traffic are expected to be lower than FY20 for the next couple of years due to the COVID 19 pandemic. Thus, the Authority is of the view that it is reasonable to assume passenger traffic as the primary driver of the non-aeronautical revenues for those years. The Authority notes that the Terminal 2 operations might become relevant driver of the passenger linked non-aeronautical revenues during the end of the Third Control Period once the traffic goes beyond the pre-COVID levels, however, at the current stage it is difficult to ascertain quantitatively the impact on the passenger linked non-aeronautical revenues. In view of the above, the Authority proposes to forecast the passenger linked non-aeronautical revenues on the basis of the per passenger revenues and the revised passenger traffic.

8.2.7 The Authority noted the trend of revenue growth in key heads of non – aeronautical revenue as follows:

Table 118: Non-aeronautical revenue per passenger analysis by Authority for key non–aero revenue heads

Particulars*	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Revenue for key heads (in INR cr.)						
Carpark	44.47	63.34	75.40	88.71	90.27	362.20
Retail	88.6	105.32	118.47	143.38	160.91	616.68
F&B	25.18	31.88	41.10	56.96	69.15	224.26
Flight catering	8.26	9.08	9.90	12.67	11.71	51.61
Lounge revenues	14.72	19.91	26.90	33.53	38.77	133.83
Advertising & Promotion	53.32	71.77	77.87	77.64	75.16	355.76
Miscellaneous non-aeronautical revenue	6.43	5.89	7.98	9.85	14.29	44.44
Growth rates (value terms)						
Carpark		42%	19.0%	17.7%	1.8%	
Retail		19%	12.5%	21.0%	12.2%	
F&B		27%	28.9%	38.6%	21.4%	
Flight catering		10%	9.0%	28.1%	-7.6%	
Lounge revenues		35%	35.1%	24.6%	15.6%	
Advertising & Promotion		35%	9%	0%	-3%	
Miscellaneous non-aeronautical revenue		-8%	36%	23%	45%	
Average revenue per passenger						
Domestic Passengers	15.6	19.3	23.1	28.8	27.8	
International Passengers	3.4	3.6	3.8	4.5	4.6	
Total passengers	19.0	22.9	26.9	33.3	32.4	

Particulars*	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Revenue per passenger (INR)						
Car park	23.44	27.68	28.02	26.63	27.90	
Retail	46.70	46.03	44.02	43.05	49.72	
F&B	13.27	13.93	15.27	17.10	21.37	
Flight catering	4.35	3.97	3.68	3.80	3.62	
Lounge revenues	7.76	8.70	10.00	10.07	11.98	
Advertising & Promotion	28.10	31.37	28.94	23.31	23.23	
Miscellaneous non-aeronautical revenue	3.39	2.57	2.97	2.96	4.42	

* historical non-aeronautical revenues of FY21 are not considered for analysis due to the impact of COVID-19

8.2.8 The Authority has also looked at the projections of major sub-heads under non-aeronautical revenue submitted by BIAL. The major heads along with revenue per passenger based on BIAL's projections is given below:

Table 119: Major subheads under NAR and their per passenger analysis based on BIAL's MYTP submission

Particulars	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
Car park								
Parking services revenue	26.8	5.9	15.8	21.5	25.0	29.1	33.8	125.2
Parking services revenue / pax (INR/pax)	16.5	14.6	15.4	15.4	15.4	15.4	15.4	76.8
Taxi services revenue	57.9	11.8	32.1	46.0	65.7	76.4	88.9	309.0
Taxi services revenue / pax (INR/pax)	35.8	29.6	31.1	32.9	40.4	40.4	40.4	185.1
Limousine revenue	5.6	1.0	2.6	3.6	4.5	5.2	6.1	22.0
Limousine revenue / pax (INR/pax)	3.5	2.5	2.5	2.6	2.8	2.8	2.8	13.4
Total car park revenue	90.3	18.7	50.5	71.1	95.2	110.7	128.8	456.2
Total car park revenue / pax (INR/pax)	55.8	46.7	49.0	50.8	58.5	58.5	58.5	275.3
Retail Revenue								
Retail - Domestic revenue	27.9	4.6	11.7	17.7	23.1	28.4	35.7	116.5
Retail - Domestic revenue / pax (INR/pax)	20.1	12.4	13.0	14.8	16.4	17.3	18.5	79.9
Retail – International	103.9	8.8	41.2	94.4	108.3	124.3	141.7	509.9
Retail - International revenue / pax (INR/pax)	453.9	299.2	314.1	461.8	484.9	509.1	531.0	2301.0
Retail – Others	5.9	1.0	2.8	5.1	6.6	8.0	10.0	32.4
Retail others revenue / pax (INR/pax)	3.6	2.5	2.7	3.6	4.0	4.2	4.6	19.1
Retail - Forex	23.3	1.2	5.5	10.9	11.9	13.0	14.2	55.3
Retail forex revenue / pax (INR/pax)	101.6	39.6	41.6	53.1	53.1	53.1	53.1	254.1
Total retail revenue	160.9	15.6	61.1	128.0	149.8	173.7	201.6	714.1
Total Retail revenue / pax (INR/pax)	579.2	353.7	371.4	533.4	558.5	583.8	607.2	2654.1
F&B								

Particulars	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
F&B - Domestic	27.6	5.8	14.7	21.8	29.0	33.8	39.3	138.5
F&B - Domestic revenue / pax (INR/pax)	19.9	15.6	16.4	18.2	20.7	20.5	20.3	96.0
F&B - International	6.9	0.6	2.8	5.6	6.4	7.5	8.7	30.9
F&B - International revenue / pax (INR/pax)	30.1	20.0	21.0	27.3	28.7	30.5	32.5	140.0
F&B - Others	34.6	5.5	15.0	20.9	27.6	32.0	37.3	132.8
F&B - others revenue / pax (INR/pax)	21.4	13.8	14.5	15.0	16.9	16.9	16.9	80.3
Total F&B revenue	69.2	11.9	32.4	48.3	63.0	73.2	85.2	302.1
Total F&B revenue / pax (INR/pax)	71.4	49.4	51.8	60.5	66.3	68.0	69.7	316.3
Advertising & Promotion								
Advertising & promotion	75.2	19.9	52.7	75.8	92.5	107.6	125.2	453.8
Advertising & promotion revenue / pax (INR/pax)	23.2	24.9	25.6	27.1	28.4	28.4	28.4	138.0
Lounge Revenue								
Lounge - Domestic	23.4	4.1	10.6	15.4	20.6	23.9	27.8	98.2
Lounge - Domestic revenue / pax (INR/pax)	16.9	11.2	11.7	12.9	14.6	14.5	14.4	68.1
Lounge - International	15.2	1.0	4.8	11.4	13.1	15.2	17.7	62.2
Lounge - International revenue / pax (INR/pax)	66.4	34.6	36.3	55.9	58.7	62.4	66.4	279.6
Day Hotel	0.1	0.1	0.2	0.4	0.5	0.6	0.6	2.3
Day hotel revenue / pax (INR/pax)	0.1	0.2	0.2	0.3	0.3	0.3	0.3	1.4
Total lounge revenue	38.8	5.3	15.6	27.2	34.1	39.7	46.2	162.7
Total lounge revenue / pax (INR/pax)	83.4	46.0	48.3	69.0	73.6	77.2	81.1	349.1

8.2.9 The Authority's analysis of major heads under NAR driven by passenger traffic is given below.

Car park

8.2.10 The Authority sought clarifications from BIAL for the basis of projections of car park. BIAL's response is given below:

"The values are in line with the pax growth based on the base year. In the initial 3 to 4 years the growth rate is high proportionate to the pax growth. However, while lot of Airport commuters depend on public transport like BMTC, with the increase in last mile connectivity & Opening of SWAR (South west Access Road) this is likely to change where next to airport premises the parking is offered at minimal prices and passengers are also being picked from Arrivals directly."

8.2.11 The Authority noted BIAL submissions above on car park revenues, the opening of south west access road as well parking being offered to passengers at minimal prices.

8.2.12 The Authority analyzed the revenue heads on a per passenger basis and proposes the following to forecast the car park revenues for the Third Control Period:

- BIAL had projected the parking service revenue/pax to remain constant at FY22 levels during the Third Control Period. BIAL had projected nil increase in FY22, FY25 and FY26 for the limousine revenue/ pax. The Authority proposes to consider a nominal increase of 5% per year in parking service revenue/ pax and limousine revenue/ pax for the Third Control Period.
- BIAL had projected the taxi service revenue/pax to have no increase for FY25 and FY26. The Authority proposes to consider a nominal increase of 5% per year in taxi service revenue/ pax in FY25 and FY26.

8.2.13 The Authority proposes to compute the car park revenues based on the above revenue per pax and the revised passenger traffic for the Third Control Period.

Retail revenue

8.2.14 The Authority noted that the retail business of BIAL includes domestic, international, other revenues.

8.2.15 The Authority sought clarifications from BIAL for the basis of projections of retail revenue. BIAL's response is given below:

"As majority of the agreements are expired, these have been extended temporarily and considering the Post-Covid sentiments like travel/tourism/Hospitality recovery, longer tenure options for capex investment to make the business viable, the growth factors assumed are considering the inflation and proportionate to the increase in pax"

8.2.16 The Authority analyzed the revenue heads on a per passenger basis and proposes the following to forecast the retail revenues for the Third Control Period:

- BIAL had projected the retail domestic revenue to grow at a slower rate compared to the growth observed in the Second Control Period. The Authority proposes to increase the domestic retail revenue per departing domestic pax by 16% per year from FY23 onwards so that the domestic retail revenue per departing domestic pax will reach the pre-COVID levels of FY20 in FY25.
- The Authority notes the international retail revenue per departing international pax as per BIAL's projections will reach pre-COVID levels by FY23 which seems reasonable. The Authority proposes to consider the international retail revenue per departing international pax as per BIAL's submission.
- BIAL had projected the retail forex revenue per departing international pax to remain constant for the period FY23 – FY26. The Authority proposes to increase the forex revenue per departing international pax by nominal growth of 5% per year from FY23 to FY26.

8.2.17 The Authority proposes to compute the retail revenues based on the above revenue per pax and the revised passenger traffic for the Third Control Period.

Food & Beverage (F&B)

8.2.18 The Authority noted that the F&B business of BIAL is classified under three categories i.e. domestic, international and other revenues.

8.2.19 The Authority sought clarifications from BIAL for the basis of projections of F&B revenue. BIAL's response is given below:

"As majority of the agreements are expired, they have been extended temporarily and considering the Post-Covid sentiments like travel/tourism/Hospitality recovery, longer tenure options for capex investment to make the business viable the growth factors assumed are considering the inflation and proportionate to the increase in pax"

8.2.20 The Authority analyzed the revenue heads on a per passenger basis and proposes the following to forecast the F&B revenues for the Third Control Period:

- BIAL had projected a degrowth in F&B domestic revenue/ departing pax for FY25 and FY26. The Authority proposes to consider a nominal growth of 5% per year for FY25 and FY26.
- BIAL had projected the F&B international revenue/departing pax to grow slower in FY24 compared to domestic F&B revenue/ departing pax. The Authority proposes to consider the growth of international F&B revenue/ departing pax similar to the growth in domestic F&B revenue/ departing pax from FY24 to FY26.
- BIAL had not considered the inflation growth rate of 5% in FY23, FY25 and FY26 in the F&B others revenue/ departing pax. The Authority proposes to consider the nominal growth rate of 5% in FY23, FY25 and FY26 on the F&B Others Revenue/ departing pax.

8.2.21 The Authority proposes to compute the F&B revenues based on the above revenue per pax and the revised passenger traffic for the Third Control Period.

Advertising & Promotions

8.2.22 The Authority sought clarifications from BIAL for the basis of projections of advertising and promotion revenue. BIAL's response is given below:

"The advertising revenue projections are considered based on the new concession term of longer tenure with the recovery of passenger viewership for attracting the Global brands along with the digital media coverage, together with factoring the inflation."

8.2.23 BIAL had projected the advertising & promotion revenue/departing pax to remain constant for FY25 and FY26. The Authority proposes to consider the nominal growth rate of 5% in advertising & promotion revenue/departing pax in FY25 and FY26.

8.2.24 The Authority proposes to compute the advertising and promotions revenues based on the above revenue per pax and the revised passenger traffic for the Third Control Period.

Lounge Revenue

8.2.25 The Authority noted that the lounge revenue of BIAL is classified under three categories i.e. domestic, international and day hotel.

8.2.26 The Authority sought clarifications from BIAL for the basis of projections of lounge revenue. BIAL's response is given below:

"Considering the Post-Covid sentiments like travel/tourism/Hospitality recovery, longer tenure options for capex investment to make the business viable the growth factors for revenue projections are assumed proportionate to the pax while factoring inflation."

8.2.27 The Authority analyzed the revenue heads on a per passenger basis and proposes the following to forecast the lounge revenues for the Third Control Period:

- BIAL had projected a degrowth in lounge domestic revenue/departing pax for FY25 and FY26. The Authority proposes to increase the lounge domestic revenue/ departing pax of FY25 and FY26 by the growth rate of FY24 such that lounge domestic revenue/ departing pax reaches pre-COVID levels of FY20 by FY25.
- BIAL has projected the lounge international revenue/departing pax to grow slower than the lounge domestic revenue/departing pax. The Authority proposes to consider the same growth rate for both

lounge international revenue/ departing pax and lounge domestic revenue/ departing pax such that lounge international revenue/ departing pax reaches pre-COVID levels of FY20 by FY25.

8.2.28 The Authority proposes to compute the lounge revenues based on the above revenue per pax and the revised passenger traffic for the Third Control Period.

8.2.29 Based on the above, the revenue/passenger for various NAR heads driven by passenger traffic is given in the table below:

Table 120: Revenue/pax considered by the Authority for various pax driven NAR heads

Particulars	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Car park							
Parking services revenue / pax (INR/pax)	16.53	14.62	15.36	16.12	16.93	17.78	18.67
Taxi services revenue / pax (INR/pax)	35.79	29.61	31.09	32.87	40.39	42.41	44.53
Limousine revenue / pax (INR/pax)	3.47	2.50	2.63	2.76	2.90	3.04	3.19
Retail Revenue							
Retail - Domestic revenue / pax (INR/pax)	20.08	12.36	12.97	15.09	17.55	20.41	23.73
Retail - International revenue / pax (INR/pax)	453.88	299.18	314.14	461.81	484.90	509.14	531.04
Retail others revenue / pax (INR/pax)	3.61	2.54	2.67	3.63	4.03	4.22	4.55
Retail forex revenue / pax (INR/pax)	101.61	39.60	41.58	53.14	55.79	58.58	61.51
F&B							
F&B - Domestic revenue / pax (INR/pax)	19.87	15.58	16.36	18.20	20.68	21.71	22.80
F&B - International revenue / pax (INR/pax)	30.12	19.95	20.95	27.33	31.16	32.71	34.35
F&B - others revenue / pax (INR/pax)	21.41	13.81	14.50	15.71	17.79	18.67	19.61
Advertising & Promotion							
Advertising & promotion revenue / pax (INR/pax)	23.23	24.93	25.55	27.09	28.44	29.86	31.36
Lounge Revenue							
Lounge - Domestic revenue / pax (INR/pax)	16.87	11.17	11.72	12.88	14.64	16.65	18.93
Lounge - International revenue / pax (INR/pax)	66.40	34.57	36.29	55.85	63.67	72.59	82.75
Day hotel revenue / pax (INR/pax)	0.09	0.24	0.25	0.27	0.29	0.30	0.32

8.2.30 The Authority's analysis of major heads under NAR other than those driven by passenger traffic is given below.

Rent and Land lease

8.2.31 The Authority noted the submissions of BIAL relating to rent and land lease revenue. The Authority observed that BIAL had considered revenues from aeronautical concessionaires as part of rent and land lease revenues. The Authority in line with its decision taken in the 2nd control period proposes to

consider rent and land lease revenue from aeronautical concessionaires as aeronautical revenue and deduct the same from the rent and land lease revenue submitted by BIAL. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

8.2.32 The Authority sought clarifications from BIAL for the basis of projections of rent and land lease revenue. BIAL's response is given below:

"1. Rate increase of 5% considered as per rental agreements. (For the first 2 years 2021-22 and 2022-23 rate increase is considered to factor for certain contracts that have begun in earlier years)
2. Due to COVID-19, capacity utilization of Offices, Airline Buildings and PTB Storage has been negatively impacted. The reduced utilizations have been considered for FY21 and thereafter.
3. Increase in Rental space is due to T2 Phase 1 and Airline Buildings expected to be commissioned in FY23 and FY 25."

8.2.33 The Authority, in line with its decision in the First Control Period order for BIAL, proposes to consider the revenues from cargo village as non-aeronautical revenues.

8.2.34 The Authority has proposed notional lease rent for the office space leased to AAI for the Second Control Period as per para 3.9.13 and 3.9.14. Similarly, the Authority proposes to consider a notional lease rental for the office space leased to AAI for the Third Control Period.

8.2.35 The Authority also requested BIAL to share the land lease and rental space at BIAL till FY26. Below is the data shared by BIAL:

Table 121: Area breakup of land lease and rental space at BIAL

Particulars (sq. m.)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Office Building	3648	3648	4097	4097	4375	4375
Airline building	5997	5926	10670	10670	12251	12251
Storage space & canteen	2427	2427	2614	2614	2707	2994
Land leases	13719	13310	13310	13310	13310	13310
Cargo village	8380	8686	8686	8686	8686	8686

8.2.36 Based on the above, the lease rent calculated by the Authority along with the year-on-year growth rate is given in the table below:

Table 122: Lease rent calculated by the Authority along with the year-on-year growth rate

Particulars (INR per sq. m. per annum)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Airside/Landside	11516	11915	14043	14745	15765	16242
% increase		**3%**	**18%**	**5%**	**7%**	**3%**
Office	21422	22493	23886	25080	26485	27809
% increase		**5.00%**	**6.19%**	**5.00%**	**5.60%**	**5.00%**
Land lease	4350.8	4615.2	4845.9	5088.2	5342.6	5609.8
% increase		**6.07%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**
Cargo Village	1567.5	1622.5	1679.3	1738.1	1798.9	1861.9
% increase		**3.51%**	**3.50%**	**3.50%**	**3.50%**	**3.50%**

8.2.37 Based on above, the revised rent and land lease computed by the Authority is given below:

Table 123: Rent and land lease computed by the Authority for the Third Control Period

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Rent and land lease	25.71	36.35	38.14	43.84	46.01	**190.06**

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
AAI office space - Notional lease rental	14.50	15.23	15.99	16.79	17.63	**80.13**
Total rent and land leases	**40.21**	**51.57**	**54.13**	**60.63**	**63.64**	**270.18**

Flight Catering

8.2.38 The Authority noted the submissions of BIAL relating to revenue from flight catering. The Authority observed the percentage change in revenue projections by BIAL as given in the table below:

Table 124: Revenue projections submitted by BIAL relating to flight catering

Particulars	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22 - FY26)
Flight catering	11.71	5.56	8.35	8.68	9.03	9.39	9.76	**45.21**
% change in revenue projections	-7.6%	-52.5%	50.0%	4.0%	4.0%	4.0%	4.0%	

8.2.39 The Authority noted that BIAL had projected a slower growth rate for flight catering in the Third Control Period as compared to a CAGR growth of 9% for the period FY17 – FY20.

8.2.40 As per the projections submitted by BIAL, the revenue from flight catering is not expected to reach pre-covid levels (FY20) during the Third Control Period. The Authority proposes to revise the flight catering revenues to reach pre-covid levels in FY24 i.e. one year after the recovery of ATM traffic and revise the revenues accordingly.

8.2.41 The flight catering revenues considered by the Authority for the Third Control Period is given in the table below:

Table 125: Flight catering revenue considered by the Authority for the Third Control Period

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Flight catering	8.35	9.08	11.71	12.74	13.87	55.75

Utility Charges

8.2.42 The Authority noted the utility recovery charges submitted by BIAL. The Authority based on the decision taken in the 2nd control period proposes to consider only the utility revenue from non-aeronautical concessionaires as non – aeronautical revenue. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

8.2.43 Accordingly, the utility revenue proposed by the Authority for the Third Control Period is given below:

Table 126: Utility revenue proposed by the Authority for the Third Control Period

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Utility charges	1.91	3.42	3.59	3.77	3.95	**16.65**

Miscellaneous non-aeronautical revenues (non-aviation revenues (others) as per BIAL)

8.2.44 The Authority noted the miscellaneous non-aeronautical revenues submitted by BIAL. The Authority sought clarifications from BIAL on the details of miscellaneous non-aeronautical revenues as well as the basis for projections. The response given by BIAL is produced below:

"Revenue from Non-Aviation Others comprises of all minor heads of Non-Aviation Revenues other than those identified and listed individually. The main components of "Non-Aviation Revenue Others" includes Reception Desk, Annual passes, fines/ penalties, Oil Spillage, Smoking Lounge, Meet and Assist Revenues, E-POS etc.

The estimates are made considering projected growth rate as estimated by Management, broadly considering the traffic growth."

8.2.45 The Authority noted that BIAL had projected a slower growth rate for miscellaneous non-aeronautical revenues (existing) in the Third Control Period as compared to a CAGR growth of 34% for the period FY17 – FY20. The Authority proposes to revise the miscellaneous non-aeronautical revenues (existing) such that it reaches the pre-COVID levels by FY25.

8.2.46 BIAL in its submission dated 12 April 2021 provided the details of additional revenues streams in the miscellaneous non-aeronautical revenues for the Third Control Period. These included the rentals from the petrol pump and MRO facility. The Authority has included these rentals as part of the miscellaneous non-aeronautical revenues (new).

8.2.47 The miscellaneous non-aeronautical revenues considered by the Authority for the Third Control Period is given below:

Table 127: Miscellaneous non-aeronautical revenues considered by the Authority for the Third Control Period

Particulars	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total (FY22-FY26)
Miscellaneous non-aeronautical revenues	14.29	7.77	22.89	25.32	27.62	30.20	33.05	**139.08**
% change in revenue projections	45%	-46%	194.7%	10.64%	9.07%	9.32%	9.44%	

Real Estate

8.2.48 The Authority noted that BIAL had not considered real estate revenue as part of non – aeronautical revenue. As per the decision taken by the Authority in the Second Control Period order and based on the AERA Act, 2008, AERA guidelines, concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020, the Authority proposes to treat income from real estate as part of non – aeronautical revenues.

8.2.49 The Authority has calculated the real estate revenue basis the following:

- BIAL has entered into an agreement with BAHL from 1 April 2019. As per the agreement between BAHL and BIAL, annual lease rent of INR 2.48 cr. with an escalation of 10% every 3 years is payable by BAHL. Accordingly, it is proposed to consider the lease rent from BAHL based on the agreement signed between BAHL and BIAL as non-aeronautical revenue.
- The Authority had noted that BIAL has formed a subsidiary Bengaluru Airport City Limited (BACL) in January 2020 to carry out real estate activities. BIAL had submitted that the revenues from BACL to BIAL is nil in FY21. The Authority requested BIAL to submit the revenue projections from BACL to BIAL. The projections submitted by BIAL are considered as non-aeronautical revenue.
- Revenue from fuel outlet, helipad and others is considered as non-aeronautical revenue.

8.2.50 Accordingly, the real estate revenue considered by the Authority for the Third Control Period is as follows:

Table 128: Real estate revenue considered by the Authority

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total

Real Estate Revenue	3.30	13.36	21.47	39.32	62.02	**139.46**

Interest Income

8.2.51 In the Second Control Period order, the Authority had decided to consider revenue from interest income as non-aeronautical revenue. Accordingly, the Authority proposes to consider the interest income as non-aeronautical revenue for the Third Control Period. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

Table 129: Interest income considered by the Authority

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Interest income	23.81	11.02	1.04	7.38	21.00	**64.25**

Non-aeronautical revenue considered by the Authority for the Third Control Period

8.2.52 The NAR considered by the Authority for the Third Control Period is given below:

Table 130: NAR considered by the Authority for the Third Control Period

Particulars	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Car park revenue	52.12	88.22	119.84	146.55	179.31	586.04
Retail Revenue	61.61	134.04	162.70	194.03	231.94	784.32
F&B Revenue	33.38	59.67	78.96	96.38	117.71	386.08
Lounge Revenue	15.94	31.18	40.94	53.30	69.46	210.83
Advertising & promotion	54.27	92.36	113.22	138.45	169.40	567.69
Rent and land lease	40.21	51.57	54.13	60.63	63.64	270.18
Flight catering	8.35	9.08	11.71	12.74	13.87	55.75
Miscellaneous non-aeronautical revenues	22.89	25.32	27.62	30.20	33.05	139.08
Utility charges	1.91	3.42	3.59	3.77	3.95	16.65
Real estate	3.30	13.36	21.47	39.32	62.02	139.46
Interest income	23.81	11.02	1.04	7.38	21.00	64.25
Total NAR	**317.78**	**519.25**	**635.21**	**782.76**	**965.35**	**3220.35**

8.3 Authority's proposals regarding non-aeronautical revenues for the Third Control Period

Based on the material before it and its analysis, the Authority proposes:

8.3.1 To consider non-aeronautical revenue as set out in Table 130 above for the Third Control Period

8.3.2 To consider notional lease rental for AAI office space as non-aeronautical revenues in the Third Control Period as per Table 122

8.3.3 To treat real estate revenue as non-aeronautical revenues as stated in Table 128 above.

8.3.4 To treat interest income as non-aeronautical revenues as stated in Table 129 above.

8.3.5 To true up non-aeronautical revenues for the current control period, at the time of determination of tariff for the next control period.

9 TAXATION FOR THE THIRD CONTROL PERIOD

9.1 BIAL's submission regarding taxation for the Third Control Period

9.1.1 BIAL submitted that as per Direction No. 5/2011-12 details that the actual tax payments projected for tariff computations will be allowed as a reimbursement in arriving at the Aggregate Revenue Requirement.

9.1.2 BIAL had computed the projected income tax payments based on the prevailing Income Tax laws and rules considering the MAT provisions and Section 80IA of Income tax act. BIAL is eligible for Income Tax holiday for a continuous 10-year period, starting FY 2012-13, in the first 15 years since AOD.

9.1.3 BIAL submitted that it has computed aeronautical tax considering 30% non-aero revenues as part of aeronautical P&L in line with the proposal detailed in Consultation Paper of DIAL.

9.1.4 Aeronautical tax submitted by BIAL for the Third Control Period is given in the table below:

Table 131: Aeronautical tax submitted by BIAL for the Third Control Period

Particulars (INR cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Taxation for TCP	334.61	383.79	515.66	775.64	1,552.29	**3,561.99**

9.2 Authority's examination regarding taxation for the Third Control Period

9.2.1 The Authority noted that Minimum Alternate Tax (MAT) was the minimum tax payable by BIAL on its book profits. The Authority also noted that MAT paid could be carried forward and be adjusted against the normal tax payable by the entity on the tax computed on profits from the year after the tax holiday period.

9.2.2 The Authority noted that BIAL has considered the 30% of non-aeronautical revenues to compute the aeronautical tax. The fact that a part of non-aeronautical revenues is used for cross-subsidization as per the hybrid till mechanism does not change the nature of such revenues to aeronautical. Cross-subsidization as per hybrid till mechanism is done in order to reduce tariff pressure on passengers and to incentivize the airport operator to make effective investments in non-aeronautical revenue generating sources.

9.2.3 The consideration of 30% non-aeronautical revenues for computation of aeronautical tax will increase tax reimbursement beyond the requirement pertaining to aeronautical services leading to an artificial tax benefit. The same could lead to the effective cross subsidy benefit being passed on to the airport user being less than 30% to the extent of the artificial tax benefit the airport operator receives in the event of considering 30% non-aeronautical revenues as part of revenue from aeronautical services.

9.2.4 Therefore, the Authority is of the view that:

a) 30% non-aeronautical revenues should not be treated as a subsidy for the airport operator as the airport operator has already earned it from non-aeronautical services and is meant as a cross subsidy to the airport user.

b) Consideration of 30% non-aeronautical revenues as part of revenues from aeronautical services would result in undeserved enrichment to the airport operator effectively reducing the cross-subsidy benefit to the airport user from the present 30% of non-aeronautical revenues.

c) Further, this issue has been decided by the Authority and the details may be seen in Chapter 8 of DIAL Tariff Order No. 57/2020-21 dated 30 December 2020 for the Third Control Period.

9.2.5 The Authority, in line with its decision for other airports, proposes to not consider 30% of non-aeronautical revenues while computing aeronautical taxation for the Third Control Period.

9.2.6 As per the Second Control Period order, the Authority proposes to allow the estimated aeronautical MAT as passthrough in the Third Control Period. The Authority proposes to apply the effective tax rate, computed based on estimated total MAT of BIAL and the aggregate Profit Before Tax (PBT), on the aeronautical PBT for the respective years.

9.2.7 The Authority had made changes to the aeronautical taxation of BIAL based on the changes to the other building blocks proposed in the earlier chapter.

9.2.8 Based on the above, the Authority proposes the following aeronautical tax estimates for the Third Control Period:

Table 132: Aeronautical tax estimate proposed by the Authority for the Third Control Period

Particulars (In INR Cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Aeronautical PBT	**-136.94**	**-132.10**	**179.94**	**567.06**	**1,058.79**	**1,536.76**
Effective tax rate	0.00%	0.00%	16.71%	17.22%	17.33%	
Aero tax	**0.00**	**0.00**	**30.07**	**97.63**	**183.46**	**311.17**

9.2.9 The Authority proposes to true-up the aeronautical tax estimates based on actual tax outflow at the end of the current control period.

9.3 Authority's proposals regarding taxation for the Third Control Period

Based on the material before it and its analysis, the Authority proposes:

9.3.1 To consider tax outflow estimate as set out in Table 132 for the Third Control Period.

9.3.2 To true-up the aeronautical tax estimates based on actual tax outflow at the end of the current control period

10 WORKING CAPITAL INTEREST FOR THE THIRD CONTROL PERIOD

10.1 BIAL's submissions regarding working capital interest for the Third Control Period

10.1.1 Working capital requirement is considered by BIAL and the cost of funds is estimated at 11% per annum:

Table 133: Working capital interest/ lender fee submitted by BIAL for the Third Control Period

Particulars (INR cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Working capital requirement	50	50	50	50	50	**250**
Interest on working capital borrowings	6.53	7.57	7.58	7.57	7.57	**36.82**

10.2 Authority's examination regarding working capital interest for the Third Control Period

10.2.1 The Authority notes that BIAL has projected working capital interest at 11% for the Third Control Period together with lender / engineer fee for the loans taken.

10.2.2 The Authority proposes to compute working capital interest at 8.85% for the Third Control Period. Accordingly, the recomputed fee/ working capital is as detailed below:

Table 134: Working capital interest/ lender fee proposed by the Authority for the Third Control Period

Particulars (INR cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Lenders' engg. Fees, Trustee and other fees	1.03	2.07	2.07	2.07	2.07	9.30
Interest on working capital borrowings	4.03	4.03	4.04	4.03	4.03	20.14
Total	**5.06**	**6.09**	**6.10**	**6.09**	**6.09**	**29.44**

10.2.3 The Authority notes that the actual working capital facility availed, and the interest rates could vary considering the cash flow of the entity. The Authority hence proposes to true up the actual working capital borrowing and interest at the end of current control period, based on actuals.

10.3 Authority's proposals regarding working capital interest for the Third Control Period

Based on the material before it and its analysis, the Authority proposes:

10.3.1 To consider working capital interest / fee as detailed in Table 134 for the Third Control Period.

10.3.2 To true up the working capital interest/ fee projections based on actuals, at the end of the control period, in computation of tariff for the next control period

11 INFLATION FOR THE THIRD CONTROL PERIOD

11.1 BIAL's submissions regarding inflation for the Third Control Period

11.1.1 BIAL submitted that the WPI and CPI projections are based on a review of reports issued by the Reserve Bank of India (RBI).

11.1.2 The results of the 63rd round of Survey of Professional Forecasters on Macroeconomic Indicators as submitted by BIAL are given below:

Table 135: CPI inflation considered by BIAL's in its MYTP submission

	CPI combined (General)			
	Mean	**Median**	**Max**	**Min**
Q4: 2019-20	6.5	6.7	6.9	4.8
Q1: 2020-21	5.2	5.3	6.2	4.0
Q2: 2020-21	4.8	4.8	5.7	3.8
Q3: 2020-21	3.7	3.6	5.9	2.4
Q4: 2020-21	3.4	3.2	6.4	2.3

Table 136: WPI inflation considered by BIAL's in its MYTP submission

	WPI combined (General)			
	Mean	**Median**	**Max**	**Min**
Q4: 2019-20	2.3	2.4	2.8	1.6
Q1: 2020-21	1.6	1.8	3.0	-1.3
Q2: 2020-21	2.4	2.5	3.2	0.0
Q3: 2020-21	2.3	2.5	3.5	-0.2
Q4: 2020-21	2.3	2.2	4.6	0.8

11.2 Authority's examination regarding inflation for the Third Control Period

11.2.1 The Authority has examined the submission made by BIAL on inflation to be considered during Third Control Period.

11.2.2 The Authority has noted that BIAL has considered mean WPI and CPI from the RBI's 63rd round of survey as the inflation for Third Control Period. The Authority, however, proposes to consider the recent inflation forecast by RBI as per its 69th round of survey professional forecasters on macroeconomic indicators, as the same would be consistent with the recent macroeconomic developments.

11.2.3 Based on the recent inflation forecast by RBI, the Authority proposes to consider inflation of 4.9%, i.e. the mean WPI inflation forecast for FY 2021-22 given in Annex 2 of the RBI's survey for the Third Control Period.

11.3 Authority's proposal regarding inflation for the Third Control Period

Based on the material before it and its analysis, the Authority proposes the following:

11.3.1 To consider the inflation of 4.9% for the Third Control Period based on the mean WPI inflation forecast for FY 2021-22 given in the 69th round of survey professional forecasters on macroeconomic indicators of RBI.

12 QUALITY OF SERVICE FOR THE THIRD CONTROL PERIOD

12.1 BIAL's submission regarding Quality of Service

12.1.1 BIAL submitted that it has undertaken every possible step to achieve the appropriate quality of services offered, as mentioned in the concession agreement.

12.1.2 BIAL submitted that it has been felicitated with numerous awards from various leading organizations all around the globe. Some of the prestigious awards received by BIAL as per the submission of BIAL is given below:

a) The ASQ (Airport Service Quality) Awards of ACI (Airports Council International) recognizes airports around the world based on a survey of passenger satisfaction.

b) The ASQ awards celebrate the achievements of airports in delivering the best customer experience and they represent the highest possible accolade for Airport Operators around the world.

c) In March 2019, BIAL has been awarded as the first airport in the world to clinch ACI's coveted ASQ Awards for both arrivals and departures.

d) KIA has won the First-ever ASQ award for Arrivals, a category open to airports across the worlds, that was introduced in 2018.

e) KIA also won the award for best airport by size/region in the 25-40 MPPA category in the Asia-Pacific zone.

f) SKYTRAX Awards – SKYTRAX is a UK-based consultancy firm which runs an airport and airlines review and ranking site. The KIA has been felicitated with SKYTRAX's award for Best regional airport in India and central Asia, in May 2020, for the 3rd time in 4 years at the 2020 World Airport Awards. These awards are based on the World Airport Survey questionnaires completed by over 100 nationalities of airport customers during the 6-month survey period. The survey evaluated the customer experience across airport service and product key performance indicators – from check-ins, arrivals, transfers, shopping, security and immigration through to departure at the gate.

12.1.3 BIAL submitted that it has also received the following awards during Second Control Period,

a) 2017

- Favourite Airport for holidays by HolidayIQ
- CII Customer Obsession Award customer engagement service in large business organization
- Best Cargo Airport – West & South and best Airport Cargo Marketing Team – West & South, India Cargo Awards

b) 2018

- Emerging Cargo Airport of the Year for India at the STAT Trade Times International Awards for Excellence in Air cargo.
- Second best Airport in the world in 15-25 MPPA category – ACI ASQ Awards.
- Best Cargo Airport 2018 – India Cargo Awards

c) 2019

- Best Airport - ASSOCHAM Awards on Civil Aviation & Cargo.
- Most Sustainable Airport – International Airport Review Awards.

d) 2020

- Best Greenfield Airport, Cargo – India Cargo Awards 2020.
- Fastest growing Cargo Airport of the year – Region India at Air Cargo India.

12.2 Authority's examination regarding Quality of Service

12.2.1 The Authority has examined BIAL's submission of the quality of service.

12.2.2 The Authority had, in MYTO for First Control Period noted the provisions of the Concession Agreement with respect to performance standards (particularly Article 9 and Schedule 9 Part 2 thereof). The Authority noted that these standards were based on IATA Global Airport Monitor service standards. The provisions of the Concession Agreement also indicate the consequences of not coming upto the prescribed level of performance standards. Therefore, the Authority felt that the scheme of performance standards as indicated in the Concession Agreement would be reasonable for this purpose.

12.2.3 Hence, the Authority decided as follows in the MYTO of First Control Period:

"The Authority decides that BIAL shall ensure that service quality conforms to the performance standards as indicated in the Concession Agreement."

12.2.4 Concession Agreement of BIAL states as follows:

"…9.2 Monitoring of Performance Standards

9.2.1 Throughout the term of this Agreement the Airport's performance shall be monitored by passenger surveys in accordance with this Article 9. The criteria used to measure the Airport's performance shall be the IATA Global Airport Monitor service standards set out in Schedule 9, Part 2 or such criteria as may be mutually agreed upon from time to time (the Standards).

9.2.2 BIAL shall participate in IATA surveys and shall ensure that a survey is conducted each year in accordance with IATA's requirements to determine the Airport's performance. The first such survey shall be conducted during the third (3rd) year after Airport Opening.

9.2.3 If three (3) consecutive surveys show that the Airport is consistently rated in respect of the service standards under BIAL's direct control, as lower than IATA rating of three and a half (3.5) (in the current IATA scale of 1 to 5), BIAL will produce an action plan in order to improve the Airport's performance which must be implemented within one (1) year…"

12.2.5 The Authority sought from BIAL the quarterly ASQ ratings for the Second Control Period. BIAL in its response submitted the below ASQ ratings:

Table 137: ASQ rating of BIAL in Second Control Period

Year (Calendar year)	Quarter	Departure ASQ rating	Arrival ASQ rating
2016	Q2	4.84	**
2016	Q3	4.88	**
2016	Q4	4.81	**
2017	Q1	4.77	**
2017	Q2	4.83	**
2017	Q3	4.82	**
2017	Q4	4.88	**
2018	Q1	4.89	**

Year (Calendar year)	Quarter	Departure ASQ rating	Arrival ASQ rating
2018	Q2	4.90	4.67
2018	Q3	4.89	4.79
2018	Q4	4.91	4.54
2019	Q1	4.92	4.74
2019	Q2	4.91	4.90
2019	Q3	4.92	4.93
2019	Q4	4.91	4.92
2020	Q1	4.93	4.93
2020	Q2	4.97	*
2020	Q3	4.94	4.92

Note – ** BLR started participation in Arrival survey from Q2 2018 (CY); * BLR did not participate in the Q2 2020 survey due to COVID-19

12.2.6 The Authority understands that BIAL has achieved ASQ ratings of above 4 throughout the Second Control Period. Hence, the Authority is of the view that BIAL is meeting the required performance standards and there is no need for any penal provisions to be applied on BIAL.

12.2.7 Similarly, for the Third Control Period, the Authority proposes that BIAL shall ensure that service quality at Kempegowda International Airport, Bengaluru conforms to the performance standards as indicated in the Concession Agreement. Hon'ble TDSAT judgement dated 16th December 2020 has also agreed to the stand of the Authority.

12.3 Authority's proposal regarding Quality of Service for the Third Control Period

Based on the material before it and based on its analysis, Authority proposes the following:

12.3.1 The Authority proposes that BIAL shall ensure that service quality at Kempegowda International Airport conforms to the performance standards as indicated in the Concession Agreement over the Third Control Period.

12.3.2 The Authority proposes not to levy any penalties / rebates against BIAL for the Second Control Period.

13 AGGREGATE REVENUE REQUIREMENT FOR THE THIRD CONTROL PERIOD

13.1 BIAL's submission regarding Aggregate Revenue Requirement for Third Control Period

13.1.1 The total Aggregate Revenue Requirement (ARR) submitted by BIAL for the Third Control Period as part of its MYTP submission based on the various building blocks is given in the table below:

Table 138: Aggregate Revenue Requirement (ARR) submitted by BIAL as part of its MYTP submission for the Third Control Period

Particulars (In INR crore)	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Average RAB	8380.85	11225.98	10794.70	10455.73	10937.98	
FRoR	16.51%	16.51%	16.51%	16.51%	16.51%	
Return on RAB	1383.53	1853.21	1782.01	1726.05	1805.67	
Depreciation	505.59	660.19	665.20	671.56	704.33	3206.87
Opex	573.41	824.73	910.96	1,096.55	1,332.47	4738.12
Working capital interest	6.53	7.57	7.58	7.57	7.57	36.81
Tax	334.61	383.79	515.66	775.64	1,552.29	3561.98
Concession Fees	111.26	147.46	152.40	167.60	213.01	791.73
Less: Non - aero revenues	(133.34)	(190.47)	(223.81)	(255.03)	(290.18)	-1092.84
Aggregate Revenue Requirement	2781.59	3686.46	3810.00	4189.94	5325.15	19793.13
Add: Over/Under recovery in previous control period	4545.29					
Total requirement as per BIAL	**7326.88**	**3686.46**	**3810.00**	**4189.94**	**5325.15**	**24338.43**

13.1.2 Accordingly, the yield computed per passenger (YPP) by BIAL at the beginning of the Third Control Period is INR 1,546.55.

13.2 Authority's examination regarding Aggregate Revenue Requirement for Third Control Period

13.2.1 The Authority's analysis on individual building blocks of ARR are detailed in the above sections of this Consultation Paper.

13.2.2 Based on the individual analysis detailed above, the recomputed ARR for the Third Control Period is given in the table below:

Table 139: Recomputed Aggregate Revenue Requirement (ARR) proposed by the Authority for the Third Control Period

Particulars (INR cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Average RAB (A) (refer *Table 79*)	7,114.47	10,088.88	9,847.97	9,490.84	9,178.54	
FRoR (B) (refer *Table 85*)	11.59%	11.59%	11.59%	11.59%	11.59%	
Return on RAB (C = A*B)	824.85	1,169.71	1,141.77	1,100.37	1,064.16	
Depreciation (D) (refer *Table 78*)	390.78	541.86	555.35	548.86	550.05	2,586.90
Operating Expenditure (E) (refer *Table 112*)	456.13	529.83	567.19	635.25	687.58	2,875.98
Working Capital Interest (F) (refer *Table 134*)	5.06	6.09	6.10	6.09	6.09	29.44
Tax (G) (refer *Table 132*)	0.00	0.00	30.07	97.63	183.46	311.17
Gross ARR (H = C+D+E+F+G)	**1,676.82**	**2,247.49**	**2,300.49**	**2,388.20**	**2,491.35**	**11,104.34**
Less: Non – Aero Revenue (I) (refer *Table 130*)	-95.33	-155.78	-190.56	-234.83	-289.60	-966.10

Particulars (INR cr.)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Add: Concession Fee (J) (refer *Table 109*)	37.84	63.72	78.07	95.40	116.63	391.66
Add: Under recovery of pre-control period as on 31 March 2022 (K) (refer *Table 4*)	179.73					
Less: Over recovery of Second Control Period as on 31 March 2022 (L) (refer *Table 46*)	-1,030.21					
ARR (M = H-I+J+K+L)	**768.85**	**2,155.43**	**2,187.99**	**2,248.77**	**2,318.38**	**9,679.42**
PV factor	**1.00**	**0.90**	**0.80**	**0.72**	**0.64**	
PV of ARR as on 31 March 2022	**768.85**	**1,931.50**	**1,756.97**	**1,618.16**	**1,494.93**	**7,570.40**

13.2.3 The YPP at the beginning of the Third Control Period computed by the Authority is INR 447.53.

13.2.4 The Authority noted that BIAL has not submitted the Annual Tariff Plan for the years in the Third Control Period. BIAL has stated as follows:

"Variable Tariff Plan proposed by BIAL will be submitted later as part of the Annual Tariff Proposal after the ARR is determined."

13.2.5 The Authority notes that, it is necessary to have the individual year wise tariff card laying down the different aeronautical charges and the workings for the aeronautical revenues, in order to have a constructive stakeholder discussion and hence BIAL is directed to submit the detailed Annual Tariff proposals in line with the ARR and Yield arrived at by the Authority within 7 days of issue of the Consultation Paper.

13.3 Authority's proposal regarding ARR for Third Control Period

Based on the material before it and based on its analysis, Authority proposes the following:

13.3.1 To consider Aggregate Revenue Requirement (ARR) as detailed in Table 139 above as the eligible ARR for the Third Control Period for BIAL

13.3.2 To direct BIAL to submit the Annual Tariff Proposals within 7 days from issue of this Consultation Paper which will be reviewed and put up for stakeholder consultations.

14 SUMMARY OF PROPOSALS PUT FORTH FOR STAKEHOLDER CONSULTATION

14.1 Authority's proposal regarding pre-control period

14.1.1 To consider the pre-control period from airport opening date (24 May 2008) till the start of the First Control Period (31 March 2011)

14.1.2 To undertake the changes proposed in Table 3 while computing the under/ over-recovery of the pre-control period.

14.1.3 To carry forward the under/ over-recovery amount computed in Table 4 for the pre-control period to the 3rd control period.

14.2 Authority's proposal regarding True-up for the Second Control Period

14.2.1 To consider the aeronautical RAB as per Table 15 for true-up of the Second Control Period

14.2.2 To consider depreciation as per Table 26 for true-up of the Second Control Period.

14.2.3 To consider WACC as per Table 22 for true-up of the Second Control Period

14.2.4 To consider aeronautical operating expenditure as per Table 33 for true-up of the Second Control Period

14.2.5 To consider aeronautical taxation as per Table 36 for true-up of the Second Control Period

14.2.6 To consider non-aeronautical revenues as per Table 40 for true-up of the Second Control Period

14.2.7 To consider aeronautical revenues as per Table 42 for true-up of the Second Control Period

14.2.8 To consider the adjustment to the First Control Period true-up as per Table 43 for true-up of the Second Control Period

14.2.9 To carry forward the over-recovery amount of 2nd control period of INR 1030.21 cr. as on 31 March 2022 (excluding pre-control period shortfall) as per Table 46 to the Third Control Period

14.3 Authority's proposals regarding traffic projections for the Third Control Period

14.3.1 To consider the passenger traffic, ATM traffic and cargo traffic as per Table 51, Table 53 and Table 54 respectively which shall be trued up based on actuals

14.4 Authority's proposals regarding regulatory asset base and depreciation for the Third Control Period

14.4.1 To consider the interest during construction upto FY22 and also waive the adjustment of 1% on delay in operationalization of Terminal 2 - Phase 1 till 31 March 2022

14.4.2 To exclude the additional PMC costs estimated by BIAL for Terminal 2 for FY22

14.4.3 To levy the reduction (adjustment) of 1% in the project cost of Terminal 2 in case BIAL fails to commission and capitalize Terminal 2 Phase 1 by 31 March 2022. It is clarified that in case there is delay in completion of project beyond March 2022, due to any reason beyond the control of BIAL or its contracting agency and is properly justified, the same would be considered by the Authority while truing up the actual cost at the time of determination of tariff for the 4th control period in respect of IDC and PMC. However, there will be no waiver of reduction (adjustment) in case Phase 1 of Terminal 2 project is delayed beyond 31 March 2022 under any circumstances

14.4.4 To consider the increase in the cost of T2 Apron Phase 2 due to RWH ponds upto 22.50 cr. and exclude the estimated additional cost of INR 20.5 cr. in T2 Apron Phase 2 from RAB due to the delay in the commissioning of the ECT.

14.4.5 To bifurcate the MMTH cost into aeronautical and non-aeronautical components based on the floor wise area usage for aeronautical and non-aeronautical activities.

14.4.6 To capitalize the enabling works for metro station and the baggage sorting area in the year of metro commissioning, that is, FY26.

14.4.7 To consider 5% of the project cost for Design and PMC costs for the capital expenditure deferred from Second Control Period and the capital expenditure proposed in the Third Control Period.

14.4.8 To include the ORAT expenses as part of the operational expenditure and exclude it from the RAB of the Third Control Period

14.4.9 To exclude the pre-operative expenses on the deferred projects of the Second Control Period from the RAB of Third Control Period and the capital expenditure proposed in the Third Control Period.

14.4.10 To consider the interest during construction on the project cost in RAB for the Third Control Period.

14.4.11 To consider INR 50 cr. (excl. design, PMC, contingency and IDC cost) for the T1 optimization project in the Third Control Period. To true-up the actual T1 optimization project cost during the next control period based on the evaluation of its reasonableness.

14.4.12 To exclude the cost for MMTH Phase 2 and Airport terminal metro station project from the Third Control Period. In case BIAL capitalizes these assets in the Third Control Period, the Authority proposes to true-up the actual cost of these assets during the next control period.

14.4.13 To consider a reduced cost of INR 22.40 cr. (excluding design, PMC, contingency and IDC) for the CISF barrack expansion and access road project in the Third Control Period.

14.4.14 To exclude the capital expenditure of city side metro station from the RAB of BIAL.

14.4.15 To exclude the Landscape works and Alpha 4 project cost from the Third Control Period

14.4.16 To consider the contingency cost as 3% of the Third Control Period project cost.

14.4.17 To exclude the proposal for CISF permanent housing project from the Third Control Period and consider it during the fourth control period

14.4.18 To reduce 1% of the project cost from the ARR/ Target Revenue as re-adjustment, in case any particular capital project is not completed/ capitalized as per the capitalization schedule as per the approval in tariff order.

14.4.19 To bifurcate the Terminal 2 asset into aeronautical and non-aeronautical based on the floor area ratio of Terminal 2 of 87.7%.

14.4.20 To segregate the common assets based on terminal area ratio of 85.73% based on Terminal 1 area for common assets capitalized in FY22 and apply weighted average terminal area ratio of 86.85% from FY23 to FY26

14.4.21 To consider refurbishment of existing cargo terminals and new cargo terminal as aeronautical assets.

14.4.22 To bifurcate the RWH ponds into aeronautical and non-aeronautical based on the average terminal area ratio.

14.4.23 To bifurcate the MMTH Phase 1 cost based on 68% to 32% as bifurcation ratio between non-aeronautical to aeronautical assets as given in Table 64.

14.4.24 To consider the total asset addition and aeronautical asset addition given in Table 75 and Table 76 respectively for the Third Control Period

14.4.25 To true-up the total asset addition and the aeronautical asset addition for the Third Control Period based on the actual asset addition undertaken in the next control period and subject to its reasonableness.

14.4.26 To true-up the asset allocation of the assets capitalized in the Third Control Period based on the actual asset addition in the next control period

14.4.27 To consider the aeronautical depreciation given in Table 78 for the Third Control Period

14.4.28 To true-up the depreciation of the Third Control Period based on the actual asset additions and the actual date of capitalization

14.4.29 To consider the aeronautical RAB given in Table 79 for the Third Control Period..

14.5 Authority's proposals regarding WACC for the Third Control Period

14.5.1 To consider the cost of equity at 15.05% as per the outcome of the independent study.

14.5.2 To consider the notional debt to equity (gearing) ratio of 48%:52% as suggested by the independent study

14.5.3 To consider 7.85% as cost of debt for the Third Control Period.

14.5.4 To true-up the cost of debt of BIAL for the Third Control Period based on actuals.

14.5.5 To consider the WACC of 11.59% for the Third Control Period based on above mentioned cost of equity, cost of debt and considering the notional gearing ratio as suggested by the independent study.

14.6 Authority's proposal regarding operating expenses for the Third Control Period

14.6.1 To consider total operating expenditure as set out in Table 112 above for the Third Control Period

14.6.2 To consider allocation ratio as set out in Table 113 above for the Third Control Period

14.6.3 To consider aeronautical operating expenditure as set out in Table 114 for the Third Control Period

14.6.4 To consider ORAT as part of operating expenditure as given in Table 111 for the Third Control Period

14.6.5 To true up the operating expenditure for the current control period based on actuals, at the time of determination of tariff for the next control period.

14.7 Authority's proposals regarding non-aeronautical revenues for the Third Control Period

14.7.1 To consider non-aeronautical revenue as set out in Table 130 above for the Third Control Period

14.7.2 To consider notional lease rental for AAI office space as non-aeronautical revenues in the Third Control Period as per Table 122

14.7.3 To treat real estate revenue as non-aeronautical revenues as stated in Table 128 above.

14.7.4 To treat interest income as non-aeronautical revenues as stated in Table 129 above.

14.7.5 To true up non-aeronautical revenues for the current control period, at the time of determination of tariff for the next control period.

14.8 Authority's proposals regarding taxation for the Third Control Period

14.8.1 To consider tax outflow estimate as set out in Table 132 for the Third Control Period.

14.8.2 To true-up the aeronautical tax estimates based on actual tax outflow at the end of the current control period.

14.9 Authority's proposals regarding working capital interest for the Third Control Period

14.9.1 To consider working capital interest / fee as detailed in Table 134 for the Third Control Period.

14.9.2 To true up the working capital interest/ fee projections based on actuals, at the end of the control period, in computation of tariff for the next control period

14.10 Authority's proposal regarding inflation for the Third Control Period

14.10.1 To consider the inflation of 4.9% for the Third Control Period based on the mean WPI inflation forecast for FY 2021-22 given in the 69th round of survey professional forecasters on macroeconomic indicators of RBI.

14.11 Authority's proposal regarding Quality of Service for the Third Control Period

14.11.1 The Authority proposes that BIAL shall ensure that service quality at Kempegowda International Airport conforms to the performance standards as indicated in the Concession Agreement over the Third Control Period.

14.11.2 The Authority proposes not to levy any penalties / rebates against BIAL for the Second Control Period.

14.12 Authority's proposal regarding ARR for Third Control Period

14.12.1 To consider Aggregate Revenue Requirement (ARR) as detailed in Table 139 above as the eligible ARR for the Third Control Period for BIAL

14.12.2 To direct BIAL to submit the Annual Tariff Proposals within 7 days from issue of this Consultation Paper which will be reviewed and put up for stakeholder consultations.

15 STAKEHOLDER CONSULTATION TIMELINE

15.1.1 In accordance with the provisions of Section 13(4) of the AERA Act 2008, the proposal contained in the Summary of Proposals (Chapter 13 above) read with the Authority's analysis, is hereby put forth for Stakeholder Consultation. To assist the stakeholders in making their submissions in a meaningful and constructive manner, necessary documents are enclosed in annexures. For removal of doubts, it is clarified that the contents of this Consultation Paper may not be construed as any Order or Direction of this Authority. The Authority shall pass an Order, in the matter, only after considering the submissions of the stakeholders in response hereto and by making such decision fully documented and explained in the tariff order in terms of the provisions of the Act.

15.1.2 The Authority welcomes written evidence-based feedback, comments and suggestions from stakeholders (preferably in electronic form (editable "Microsoft Word" file) on the proposal made in Chapter 14 above latest by 20.07.2021.

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Chairperson

16 ANNEXURES

16.1 Annexure 1 – Summary of study on allocation of assets between aeronautical and non-aeronautical assets

Background

16.1.1 RAB is the most significant driver for tariff determination as it also has an impact on other building blocks i.e., Fair Rate of Return (FROR), operation costs and depreciation. RAB's impact on tariff determination process is increasing with significant investments being made to expand capacity. Under the shared till approach, segregation of RAB into Aeronautical ('Aero') and Non-aeronautical ('Non-Aero') assets becomes an important determinant of tariff determination.

16.1.2 For this purpose, the Regulatory Asset Base is bifurcated between aeronautical and non-aeronautical assets. Bifurcation of regulatory asset base is dependent on many factors such as the usage of the assets, location of the asset, type of revenues generated from the asset, etc. Due to multiplicity of factors, a detailed analysis of assets in the books of account of BIAL is required to be undertaken to determine the aeronautical Regulatory Asset Base.

16.1.3 The Authority had commissioned a study regarding allocation of assets between aeronautical and non – aeronautical for the Second Control Period.

Classification of Assets

16.1.4 The study based on their analysis, classified the aggregate assets of BIAL under the following categories:

a. **Aeronautical:** Assets which are required for performance of the aeronautical services at the airport. Aeronautical services are as defined under the AERA Act. These assets include runways, taxiways, aprons, ARFF related assets, BHS, ground handling, cargo terminals, approach roads, airside lighting, VIP/ reserved lounges, etc.
b. **Non-aeronautical:** Assets which are required for performance of the non-aeronautical services at the airport. These assets include car parking, lounges, advertisement, retail plaza, commercial real estate development, etc.
c. **Common:** Assets which are not directly attributable to either aeronautical or non-aeronautical services. These assets include the terminal building, air conditioning, furniture, administrative office of airport company, etc.

Principle for segregation of assets

16.1.5 The study reviewed the various asset categories and developed a basis for classification of assets into aeronautical and non – aeronautical activities. The study also determined the appropriate proportion of the Common Assets that may be included as part of Aeronautical activity so in order to determine the Aeronautical asset base. The principles of segregation used by the study are as follows:

Aeronautical Assets

- Assets required for the performance of the aeronautical services at the airport.
- Classification of aeronautical assets are taken as defined in the AERA Act.
- Assets necessary to maintain the service quality of the airport are proposed to be considered as aeronautical except those located in the commercial real estate development.

Non - Aeronautical Assets

- Assets required for the performance of the non - aeronautical activities at the airport. Examples include car parking, advertisement, retail etc.

Common Assets

- Common assets are assets which are not directly attributable to either aeronautical or non-aeronautical services. These assets include the terminal building, air conditioning, furniture, administrative office of airport company, etc.
- Common assets are bifurcated by BIAL between aeronautical and non-aeronautical assets based on the ratio of aeronautical and non-aeronautical area of the terminal building. AERA has adopted the approach to allocate the assets based upon terminal area ratio or gross fixed asset ratio. The study proposes to adopt the approach for bifurcation of common assets based on the terminal area ratio. The ratio of aero to non-aero terminal area is taken as average terminal area ratio of 85.73% in the Second Control Period.

Details of adjustment to RAB

A. Reclassification from aeronautical assets to common assets

Electrical and powerhouse equipment

a. Allocation as per BIAL: Aeronautical
b. Observation: Power supply infrastructure at an airport provides power to air side, roads, terminal building and forecourts. These equipment include the DG sets, UPS, substations, power distribution board, low tension switchboards, high tension cables, etc. Since, these assets serve both the aeronautical assets as well as the common assets, bifurcation based on the usage is required.
c. Revised asset allocation: Accordingly, the assets serving the terminal building, forecourts, airport and not identifiable are proposed to be classified as common assets.
d. Impact on RAB for Second Control Period: Reduction of INR 4.69 cr.

BIAL – App (mobile application) (Thoughtworks project) under Software & program licenses

a. Allocation as per BIAL: Aeronautical
b. Observation: On the query regarding the BIAL – App, BIAL responded that "This is a Customer Oriented Platform-APP exclusively for the Passenger Experience Enhancement - It enable Intimation & Notification of Flight, Boarding information, Wi-Fi connectivity, feedback of airport services etc." It is noted from the mobile application that in addition to providing the flight information, the application also provides the details of the retail, F&B outlets, car parking, etc. Thus, the application provides information of both aeronautical and non-aeronautical services at the airport. Further, BIAL has classified its BIAL Public Portal – www.bengaluruairport.com as a common asset. BIAL App (mobile application) is also assumed to be a similar asset to BIAL public portal.
c. Revised asset allocation: Accordingly, the costs associated with Thoughtworks project for development of mobile app are proposed to be classified from aeronautical to common assets.
d. Impact on RAB for Second Control Period: Reduction of INR 0.59 cr.

Water harvesting assets

a. Allocation as per BIAL: Aeronautical

b. Observation: BIAL has developed water harvesting ponds/ rain sumps to store rain water for use at the airport. It is noted that these rain water sumps serve both aeronautical and non-aeronautical assets.
c. Revised asset allocation: Accordingly, the costs associated with water harvesting ponds/ rain sumps are classified as common assets.
d. Impact on RAB for Second Control Period: Reduction of INR 13.29 cr.

B. Reclassification from aeronautical assets to non-aeronautical assets

Buildings – Landscaping in the commercial real estate development area

a. Allocation as per BIAL: Aeronautical
b. Observation: Landscaping is undertaken by the airport to provide enhanced passenger experience while also meeting the environment sustainability goals of the airport. However, it was noted that landscaping undertaken around the airport hotel has also been considered as aeronautical by BIAL.
c. Revised asset allocation: Since, the assets forming part of the commercial real estate development are considered as non-aeronautical assets, the capital expenditure for landscaping in and around the commercial real estate development is also considered as non-aeronautical.
d. Impact on gross block: Due to change in asset allocation methodology, the reduction in gross block of Buildings – Landscaping in FY20 is INR 0.14 cr.
e. Impact on RAB for Second Control Period: Reduction of INR 0.14 cr.

Car park and advertising related assets under Airport Equipment – Operations related

a. Allocation as per BIAL: Aeronautical
b. Observation: Car park and advertising related assets are non-aeronautical assets as per past orders of AERA. However, these assets have been considered as aeronautical by BIAL.
c. Revised asset allocation: Accordingly, the costs associated with car park and advertising related assets are classified as non-aeronautical assets.
d. Impact on RAB for Second Control Period: Reduction of INR 0.17 cr.

C. Adjustments to proposed asset additions of FY21

Exclusion of enabling works for eastern connectivity tunnel

a. Allocation as per BIAL: Aeronautical
b. Observation: AERA in its Second Control Period for BIAL had excluded the enabling works for eastern connectivity tunnel. Accordingly, these are excluded from the FY21 asset additions.
c. Revised asset allocation: Excluded from the FY21 asset addition.
d. Impact on RAB for Second Control Period: Reduction of INR 86.55 cr.

Express cargo

a. Allocation as per BIAL: Non-Aeronautical
b. Observation: AERA Act, 2008 considers the cargo, ground handling and fuel services as aeronautical services. Accordingly, the express cargo capital expenditure is considered as aeronautical.
c. Revised asset allocation: Considered as aeronautical
d. Impact on RAB for Second Control Period: Increase of INR 88.49 cr.

Revised asset allocation ratio from gross block ratio to terminal area ratio for common assets

a. Allocation as per BIAL: Common
b. Observation: Gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of applying it selectively on common assets. Common assets have been segregated in the asset register based on the average terminal area ratio and therefore, the same ratio (85.73%) is applied on the common assets. Based on the above, bifurcation ratio for FY21 capex of airport offices, ITI project and sustaining capex is revised from 91% to terminal area ratio of 85.73%.
c. Revised asset allocation: Revised bifurcation ratio from 91% to 85.73%.
d. Impact on RAB for Second Control Period: Reduction of INR 15.34 cr.

Adjustment to RAB during Second Control Period

16.1.6 The summary of adjustments to the aggregate assets of BIAL during the Second Control Period is given in the table below:

Table 140: Revised aeronautical asset addition from FY17 to FY20 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	Total
(A) Total investments in fixed assets during FY17 to FY20 (as per FAR of BIAL)	**226.31**	**170.30**	**161.00**	**2042.42**	**2,600.03**
(B) Aero asset addition to RAB as per BIAL	**213.92**	**135.99**	**132.02**	**2,007.23**	**2,489.16**
(C) Proposed adjustment to RAB of BIAL due to change in segregation logic, for reasons below:					
(C.1) Reclassification from aeronautical to common					
Electrical and Power House Equipment	-3.19	-0.60	-0.70	-0.20	-4.69
BIAL App (mobile application)	-0.27	-0.32	0.00	0.00	-0.59
Water harvesting assets	-0.08	0.00	-0.01	-13.20	-13.29
(C.2) Reclassification from aeronautical to non-aeronautical					
Landscape in real estate area	-0.14	0.00	0.00	0.00	-0.14
Car park related asset	-0.17	0.00	0.00	0.00	-0.17
(D) Total proposed adjustments due to changes in segregation logic to RAB (D = C.1 + C.2)	**-3.84**	**-0.92**	**-0.71**	**-13.40**	**-18.87**
(E) Adjustment to RAB due to change in terminal area ratio*	-9.23^	-0.14	+15.63#	0.15	**+6.45**
(F) Total impact due to proposed changes (F = D + E)	**-13.06**	**-1.06**	**15.00**	**-13.25**	**-12.38**

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	Total
(G) Adjusted aero additions to RAB during Second Control Period as per this study (G = B + F)	**200.86**	**134.93**	**147.02**	**1993.98**	**2,476.78**

Table 141: Revised aeronautical asset addition for FY21

S no	Projects	Revised submission of BIAL – total additions	Allocation as per BIAL	Aero addition to FY21 as per BIAL	Revised allocation as per the study	Revised Aero addition to FY21 as per the study	Difference
1	Site preparation & Earthworks	21.98	100.00%	21.98	100.00%	21.98	0.00
2	Aircraft Rescue & Fire Fighting	8.86	100.00%	8.86	100.00%	8.86	0.00
3	Airport Offices - Phase I	3.89	91.00%	3.54	85.73%	3.33	0.20
4	Existing Runways / Taxiway Improvements - Phase 1b	193.94	100.00%	193.94	100.00%	193.94	0.00
5	Eastern Tunnel - Enabling works	86.55	100.00%	86.55	0.00%	0.00	86.55
6	Express Cargo	88.49	0.00%	0.00	100.00%	88.49	-88.49
7	ITI Project	86.60	91.00%	78.81	85.73%	74.24	4.56
8	Sustaining capex	200.59	91.00%	182.54	85.73%	171.97	10.57
	Total	**690.90**		**576.21**		**562.81**	**13.40**

16.1.7 Based on the above, the total reduction in the aeronautical asset addition on account of these adjustments for the Second Control Period (from FY17 to FY21) is INR 25.78 cr. as given in the table below:

Table 142: Revised aeronautical asset addition from FY17 to FY21 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Aero asset addition to RAB as per BIAL (A)	**213.92**	**135.99**	**132.02**	**2,007.23**	**576.21**	**3,065.37**
Less: Impact due to proposed changes (B)	-13.06^	-1.06	15.00#	-13.25	-13.40	**-25.78**
Adjusted aero additions to RAB during Second Control Period as per this study (C = A + B)	**200.86**	**134.93**	**147.02**	**1993.98**	**562.81**	**3,039.60**

16.1.8 Based on the above, the year-wise revision in the asset allocation ratio of the Gross Block and the asset additions from FY17 to FY21 has been summarized in the table below:

Particulars*	**FY17**	**FY18**	**FY19**	**FY20**	**FY21#**	**Total**
Opening total gross block as per FAR of BIAL (A)	3714.01	3940.32	4110.62	4271.62	6314.03	22,350.59
Net additions after adjustment for disposals (B)	226.31	170.30	161.00	2042.42	690.90	3,290.93
Closing gross block as per FAR of BIAL (C = A + B)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero Gross Block as submitted by BIAL						
Opening aero gross block (D)	3,363.00	3,576.92	3,712.91	3,844.93	5,852.17	20,349.94
Net aero additions after adjustment for disposals (E)	213.92	135.99	132.02	2,007.23	576.21	3,065.37
Closing aero gross block (F = D + E)	**3,576.92**	**3,712.91**	**3,844.93**	**5,852.17**	**6,428.38**	**23,415.31**
Opening non-aero gross block (H = A - D)	351.00	363.39	397.70	426.68	461.87	2,000.65
Net non-aero additions after adjustment for disposals (I = B - E)	12.39	34.31	28.98	35.18	114.69	225.55
Closing non-aero gross block (J = H + I)	**363.39**	**397.70**	**426.68**	**461.87**	**576.56**	**2,226.20**
Total Gross Block (C=F+J)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero gross block ratio (G)	**90.78%**	**90.32%**	**90.01%**	**92.69%**	**91.77%**	**91.32%**
Reclassification of assets as per this study						
Opening aero gross block^ (K)	3,317.35^	3,518.21	3,653.14	3,800.16	5,794.13	20,082.99
Net aero additions after adjustment for disposals (L)	200.86	134.93	147.02	1,993.98	562.81	3,039.60
Closing aero gross block (M = K + L)	**3,518.21**	**3,653.14**	**3,800.16**	**5,794.13**	**6,356.95**	**23,122.59**
Opening non-aero gross block (O = C - K)	396.66	422.11	457.48	471.46	519.90	2,267.60
Net non-aero additions after adjustment for disposals (P = B - L)	25.46	35.37	13.98	48.44	128.09	251.33
Closing non-aero gross block (Q = O + P)	**422.11**	**457.48**	**471.46**	**519.90**	**647.98**	**2,518.93**

Particulars*	FY17	FY18	FY19	FY20	FY21#	Total
Total Gross Block (C= M+Q)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero gross block ratio (N=M/C)	**89.29%**	**88.87%**	**88.96%**	**91.77%**	**90.75%**	**90.18%**
Net impact on the aero additions (R = L – E)	**-13.06**	**-1.06**	**15.00**	**-13.25**	**-13.40**	**-25.78**
Net impact on aero ratio (S = N – G)	**-1.49%**	**-1.45%**	**-1.05%**	**-0.92%**	**-1.02%**	**-1.14%**

16.1.9 As seen from the above table, the total reduction due to the above adjustments in the aeronautical asset addition from FY17 to FY21 as on 31 March 2021 is INR 25.78 cr. (includes adjustment for revision of terminal area ratio).

16.2 Annexure 2 - Summary of study on efficient Operation and Maintenance costs

Background

16.2.1 Establishing efficient operation and maintenance costs and their reasonableness is essential to the effective execution of tariff determination exercise for aeronautical services. This expenditure has consistently been increasing, driven by investments in expanding, modernizing and improving the efficiency and excellence of the airport by BIAL.

16.2.2 Assessment of Operation and Maintenance cost requires AERA to examine the financial information submitted by the airport operator, and also examine the baseline operating cost levels, cost reduction, efficiency initiatives and benchmarking exercises undertaken by the airport operator etc.

16.2.3 The Authority had commissioned a study to determine aeronautical Operations & Maintenance costs for the Second Control Period.

Principles for segregation of costs

16.2.4 The operations and maintenance costs have been bifurcated into aeronautical, non-aeronautical and common costs based on the provisions of the AERA Act, 2008.

16.2.5 The bifurcation of the personnel cost, operation and maintenance cost, general administration cost, marketing and advertising cost (except collection charges which are considered as aeronautical expense) is undertaken as per below:

a) These major expenses are sub-divided into sub-cost centres.

b) Each sub-cost centre is categorized into aeronautical, non-aeronautical and common and the expenses within that sub-cost centre are also categorized accordingly.

c) These common costs except for marketing and advertisement expenses have been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses within the major cost head).

d) Marketing and advertisement expenses are bifurcated based on 85:15 ratio which is the average for previous years.

e) Sub-cost centres whose allocation is changed from aeronautical to common include quality management, corporate affairs, terminal operations, ops, planning and project co-ordination, innovation lab, landside maintenance – special equipment, utility – water supply, utility – power supply, corporate communication, chief operations officer, customer engagement and service quality and president – airport operations.

16.2.6 The bifurcation of the remaining expenses is undertaken as per below:

a) Concession fee – Since the tariff computation for BIAL is undertaken on hybrid till, the aeronautical concession fee for BIAL is computed as 4% of the aeronautical revenues. The study has considered the CGF revenues as part of the aeronautical revenues for computing the aeronautical concession fee as per the AERA Act, 2008, AERA guidelines, the concession agreement of BIAL and Hon'ble TDSAT judgement dated 16th December 2020.

b) CSR expenses – Computed based on the aeronautical profit before tax for BIAL.

c) Donations and waivers and bad debts – These expenses have been excluded as per AERA's Second Control Period order for BIAL.

d) Land lease rent and rates and taxes – Land usage by BIAL has been primarily for airport with very low utilization under real estate development till FY 2020 and it is forecasted to remain the same in FY 2021. Accordingly, the lease rent and rates and taxes are considered as aeronautical.

e) Utility cost – The utility cost has been adjusted for the utility recoveries from aeronautical concessionaires as per AERA's Second Control Period order for BIAL. The net amount has been considered as aeronautical expenses.

f) Insurance cost – These expenses are bifurcated based on the revised asset ratio.

Details of adjustment to O&M expenses

16.2.7 The study on the basis of the expense classification and principles of segregation adopted, as can be seen in the above paragraphs, has considered re-segregation of Operation and Maintenance expenses to determine aeronautical O&M costs. The study has proposed the following adjustments:

Table 143: Revised segregation logic for O&M costs as per the study for Second Control Period

Operational expenditure*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**
Personnel Expenses	90.44%	91.05%	89.71%	88.94%	88.94%
Operations & Maintenance	83.62%	84.78%	82.66%	84.49%	89.64%
Lease Rent	100.00%	100.00%	100.00%	100.00%	100.00%
Utility (Net)	100.00%	100.00%	100.00%	100.00%	100.00%
Insurance	89.29%	88.87%	88.96%	91.98%	90.93%
Rates & Taxes (other than IT)	100.00%	100.00%	100.00%	100.00%	100.00%
Collection cost	100.00%	100.00%	100.00%	100.00%	100.00%
Marketing and Advertising	89.82%	83.60%	85.17%	84.80%	84.80%
Total General Administration Costs	95.10%	91.27%	63.34%	59.03%	90.00%
Total operational expenditure – Study	**87.14%**	**87.14%**	**79.83%**	**79.62%**	**87.79%**
Total operational expenditure – BIAL	**89.30%**	**89.04%**	**87.51%**	**87.46%**	**90.79%**

Aeronautical O&M costs for the Second Control Period

16.2.8 Based on the above, the aeronautical operating and maintenance cost for BIAL for the Second Control Period is given below:

Table 144: Aeronautical operation and maintenance cost for BIAL for the Second Control Period

Operating expenses adjustments*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Personnel expenses	107.37	110.43	137.41	174.29	187.78	717.27
O&M	83.03	98.97	96.93	117.09	120.09	516.11

Operating expenses adjustments*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	36.45	41.92	34.86	34.22	23.41	170.86
Insurance	1.57	2.22	1.94	3.25	5.64	14.62
Rates & taxes (other than IT)	8.72	6.55	9.36	8.90	8.29	41.82
Marketing & Advertising	7.90	9.02	12.93	10.77	6.07	46.68
CSR	2.14	4.22	6.98	6.85	5.21	25.41
General admin costs	23.40	27.34	17.28	19.90	24.09	112.02
Total operating expenses – Aero	**283.59**	**314.08**	**331.52**	**389.51**	**395.26**	**1713.96**
Waiver and bad debts	0.00	0.00	0.00	0.00	0.00	0.00
Concession fee	39.63	44.62	38.11	32.85	13.21	168.42
Total operating expenditure – Aero as per the study	**323.22**	**358.70**	**369.63**	**422.36**	**408.47**	**1882.38**
Total Operating expenditure – Aero as per BIAL	**332.05**	**367.33**	**406.02**	**463.89**	**464.20**	**2,033.48**

16.2.9 The airport operator, that is, BIAL had proposed a total operational expenditure of INR 2,290.07 cr., the aeronautical operational expenditure as INR 2,033.48 cr. and the non-aeronautical operational expenditure as INR 256.59 cr. for the Second Control Period.

16.2.10 Based on the study, the total operational expenditure is INR 2,241.31 cr. (based on audited financial statements) and the proposed aeronautical operational expenditure is INR 1,882.38 cr. for the Second Control Period. Thus, resulting in a reduction of INR 151.10 cr. in the aeronautical operational expenditure for the Second Control Period. The opex allocation ratio for the Second Control Period as submitted by BIAL is 88.80% while that considered in the study is 83.99%.

16.3 Annexure 3 - Summary of independent study on determination of cost of equity

Background

16.3.1 The airport infrastructure sector has been undergoing a phased change during the past 15 years. The first Public Private Partnership (PPP) model of airport operations was implemented in Delhi, Mumbai, Bangalore and Hyderabad airports starting in 2004.

16.3.2 While Delhi and Mumbai were brownfield projects, Bangalore and Hyderabad were greenfield in nature. As with any infrastructure project, these projects involved high Capital Expenditure (CAPEX) and Operational Expenditure (OPEX) mobilization. To ensure viability of airport investment, it is standard practice to provide a reasonable return to investors by charging airport users an appropriate tariff.

16.3.3 The Airports Economic Regulatory Authority (AERA) was established in 2008 for fixing aero tariffs and User Development Fee (UDF) at different airports. AERA uses the Capital Asset Pricing Model (CAPM) to determine the Cost of Equity (CoE) and hence the FRoR. The study computes the cost of equity and further the FRoR for Bangalore International Airport Ltd. (BIAL).

Scope of Engagement

16.3.4 The scope of the engagement as stipulated under original terms of reference from the Authority is given below:

- Study of relevant environment, trends in airport capitalization
- Study airport-specific determinants of Cost of Capital with specific focus on Cost of Equity
- Recommendations on Cost of Equity
- Follow-on activities

16.3.5 The objective of the independent study is to provide recommendations on cost of equity including:

- Cost of Equity – Risk-free return, risk premium and beta levels
- Feasibility of adopting a normative approach with regards to the optimum capital structure and debt-equity gearing
- Alternative models for determination of cost of equity

Determination of Cost of Equity

16.3.6 The independent study compared the regulatory authorities of 12 countries and over 25 airports to understand the regulatory framework across the world, and assigned weights to the 25 international airports in 12 countries to estimate their comparability to BIAL based on the following parameters:

a) Revenue Till Structure:

- 1 - Single Till or where information is not available
- 2- Dual Till
- 3- Hybrid Till

b) Ownership Structure:

- 1- 100% Government owned/funded
- 2- Government/private owned/funded, not being Public Private Partnership
- 3- Public Private Partnership funded

c) Operations Scale:

- For each comparable international airport, the independent study computed the ratios of passenger, cargo and aircraft movement of these airports to that of BIAL in each of the years from 2015 to 2017. Later, an equal weighted sum for these airports is computed using average of the ratios under each category (Passenger, cargo and air traffic movements) as per the following equation:

$$OpS_k = \sum_{i=2015}^{i=2017} \left(\frac{1}{3}\right) * R_{Pi} + \left(\frac{1}{3}\right) * R_{Ci} + \left(\frac{1}{3}\right) * R_{Ai}$$

where

- OpS_k = Operations scale for comparable airport k
- i = Year 2015, 2016 and 2017
- R_{Pi} = Ratio of passengers of the comparable airport to that of Bangalore airport
- P_i = No. of passengers for the comparable international airport in year i
- P_B = No. of passengers for BIAL in year i
- R_{Ai} = Ratio of aircraft movements of the comparable airport to that of Bangalore airport
- A_i = No. of aircraft movements for a comparable international airport in year i
- A_B = No. of aircraft movements for BIAL in year i
- R_{Ci} = Ratio of cargo of the comparable airport to that of Bangalore airport
- C_i = Total cargo movement in metric tonne for a comparable international airport in year i
- C_B = Total cargo movement in metric tonne for BIAL in year i

16.3.7 Finally, the proximity score for comparable airport, k, with respect to Bangalore airport is denoted by $PS_{k,B}$ which is the net Euclidean Distance from each of the parameters w.r.t. BIAL given by the following equation:

$$PS_{k,B} = \sqrt{(RT_B - RT_k)^2 + (OS_B - OS_k)^2 + (OpS_B - OpS_k)^2}$$

where

- RT_B = Revenue Till Score of BIAL
- RT_k = Revenue Till Score of comparable airport, k
- OS_B = Ownership structure Score of BIAL
- OS_k = Ownership structure Score of comparable airport, k
- OpS_B = Equal Weighted Operations Scale of BIAL

- OpS_k = Equal Weighted Operations Scale of comparable airport, k

16.3.8 Based on the above, the airports shortlisted for comparative study with BIAL were Sydney, Auckland, MAHB, AoT, Gatwick, Dublin and Changi. The proximity score with BIAL for these airports is given in the table below:

Table 145: Proximity score of shortlisted airports with BIAL

Airport	Revenue Till	Ownership Structure	Operations	Proximity Scores
Bangalore(BIAL)	0.00	0.00	0.00	0.0000
Sydney	1.00	1.00	-2.32	2.7171
Auckland	1.00	1.00	0.62	1.5449
MAHB	2.00	1.00	-9.87	10.1161
AoT	1.00	1.00	-11.83	11.9111
Gatwick	2.00	1.00	-0.94	2.2364
Dublin	2.00	2.00	0.17	2.8333
Changi	0.00	2.00	-8.34	8.5737

16.3.9 The independent study then studied the returns of the airport over the period from 2013 to 2017 and computed the Internal Rate of Return (IRR) for all the airports.

Methodology to compute cost of equity and Fair Rate of Return

16.3.10 The independent study regressed the monthly growth rate in passenger volumes for BIAL on the monthly returns for the Indian stock market.

16.3.11 The passenger growth rate can be viewed as a proxy for the demand driver for BIAL. The stock market return captures the fluctuations in macroeconomic conditions.

16.3.12 The stock returns signify external economic conditions. The independent study analyzed the impact on demand if the external conditions change significantly and found very low regression coefficients (~0.3) thereby establishing that demand for BIAL is relatively inelastic and highly constrained by supply under normal circumstances.

16.3.13 The independent study has used CAPM to determine the Cost of Equity, stating that though it is a theoretical model based on assumptions that do not hold true in the real world, its simple and intuitive appeal have made it the model most used by airport regulators to determine Cost of Equity.

16.3.14 There are three components required for computing the cost of equity using CAPM – risk-free rate (Rf), equity beta and equity risk premium (ERP). Rf and ERP are macro-economic in nature and can be derived from using time series analysis with Rf being considered from public sources and estimates for ERP available from an independent study by Anshuman, Biswas, Jain and Sharma, 2019. Equity beta for an unlisted company like BIAL is more challenging and the methodology used by the independent study is described below:

- Un-lever the betas of the comparable airports.
- Estimate asset betas for BIAL with proximity distance scores as inputs.

- Re-lever asset betas to get equity betas for BIAL with target gearing ratios as inputs.
- Evaluate cost of equity with Rf and ERP as inputs.
- Estimate Fair Rate of Return with cost of equity and cost of debt as inputs.

Phase 1: Unlevering of beta for comparable airports

16.3.15 The Independent Study considered 6 airports from the comparable set of airports as Changi airport did not have an estimate of asset beta in the public domain. Of these airports, Sydney, Auckland, AoT and MAHB are listed airports for which the independent study evaluated equity betas based on market data. The equity betas of these airports are then un-levered to determine the corresponding asset beta of the listed airports. Dublin and Gatwick airports are unlisted but have the estimates for asset betas from their respective regulators. The asset betas for the comparable set of airports can be seen in the table below:

Table 146: Asset betas for comparable airports

Airport	Asset Beta
Sydney	0.4000
Auckland	0.6000
MAHB	0.7693
AoT	0.8582
Gatwick	0.5600
Dublin	0.5500

Phase 2: Estimation of asset beta for BIAL based on proximity score of the comparable airports

16.3.16 Based on the Table above and considering the proximity scores as determined by the independent study, the proximity score weighted average unlevered asset beta for BIAL has been arrived at as 0.5646.

Phase 3: Re-levering of Beta for BIAL using target value of D: E ratio

16.3.17 The independent study recommends using a lower target gearing ratio than the gearing ratio suggested by actual D/E values of BIAL as WACC should reflect a long-term steady gearing ratio rather than the current gearing ratio. WACC should also be determined using market value of D/E ratios as equity tends to increase over time, thereby resulting in lower market D/E ratios than book D/E ratios. The independent study considers this factor to be a significant reason for airports using lower target gearing ratios.

16.3.18 The independent study, to estimate market value of D/E (MDE) ratio for BIAL, has examined the relation between MDE and BDE (Book debt to equity ratio) of infrastructure firms in India. Based on the established empirical relationship between MDE and BDE, the conversion multiplier to determine MDE from BDE has been estimated as 0.459. The independent study then assumed BDE of 2:1, which gave an MDE of 0.918 for a typical infrastructure firm in India. It translated in a target gearing ratio of 47.86% which is reasonably close to the average gearing ratio of the set of comparable international airports.

16.3.19 Thus, the independent study consider an average gearing ratio (D/D+E) of 48% for BIAL to estimate their Cost of Equity and Fair Rate of Return.

16.3.20 Based on this target gearing ratio, the asset beta of BIAL has been re-levered to calculate equity beta whose value is arrived at 0.9296.

Phase 4: Estimation of cost of equity with R_f and ERP as inputs

16.3.21 ERP is an essential input in the implementation of the Capital Asset Pricing Model. It captures the additional return demanded by investors for holding equity shares in contrast to holding risk-free deposits. It reflects the investing population's compensation for taking up equity risk.

16.3.22 To arrive at the cost of equity, Equity Risk Premium (ERP) is derived as the simple average of the three independent study estimates (historical average of ERP over 2000 – 2018 period, based on CDS and bond ratings, forward looking estimate as suggested by Grant Thornton) i.e. 8.06% as this simple average technique helps eliminate the effect of biases implicit in each of the three independent studies.

16.3.23 After computing all the components required, the cost of equity using CAPM has been determined and the variables used to estimate the cost of equity and fair rate of return are summarized in the table below:

Table 147: Calculation of cost of equity

Variables	**Gearing based on Target gearing ratio**
Asset Beta	0.564689
Gearing ratio (D/E)	0.9231
Weighted Gearing ratio (D/D+E)	48%
Equity Beta	0.9296
Risk free rate	7.56%
Equity risk premium	8.06%
Cost of Equity	**15.05%**

Phase 5: Estimation of Fair Rate of Return / WACC with cost of equity and cost of debt as inputs

16.3.24 To arrive at the fair rate of return, the independent study has computed an estimate of cost of debt.

16.3.25 To estimate the Cost of Debt of comparable debt instruments in India, the study considered a total of 17,665 debt instruments (Debt Instruments, Commercial Papers and Certificate of Deposit) as per NSDL. Of these, 709 are rated 'AA Negative' as per CARE, CRISIL, ICRA, Brick Work Ratings, India Ratings & Research, SME Ratings and Acuite Ratings. BIAL is rated "AA Negative" by CRISIL, as of 17 Jun 2020. The number of debt instruments issued, from 01/01/2018 till 31/12/2020 of the said rating is 264. Of these, 11 were by infrastructure companies.

16.3.26 Based on the above, the illustrative cost of debt arrived at was 10.05%. Using the above, the Fair Rate of Return (FRoR) is computed as 12.65% for BIAL for illustrative purposes.

16.3.27 Thus, the independent study has computed the cost of equity at 15.05% using Capital Asset Pricing Model at a notional D:E ratio of 48:52 and using as benchmark, a comparable set of airports with more than 50% private ownership.

16.4 Annexure 4 – Details of the design, PMC, pre-operative expenses and IDC for the projects proposed to be capitalized in second control period

Table 148: Details of the design, PMC, pre-operative expenses and IDC for the projects proposed to be capitalized in second control period

S no.	Projects (INR cr.)	Proposed capitalization as per BIAL in SCP	Design	PMC	Pre-ops	Sub-total	IDC and FA	Total
		A	B	C	D	E = A+B+C+D	F	G=E+F
1	New south airfield development works	1,613.12	21.87	18.97	65.86	**1,719.82**	139.65	**1,859.46**
2	Forecourts, roadways and landside development	88.89	2.04	0.00	4.85	**95.78**	5.55	**101.33**
3	Rescue and Fire Fighting	7.43	0.00	0.00	0.24	**7.67**	1.33	**9.00**
4	Existing Runway, Taxiway improvements	216.95	12.95	0.00	6.32	**236.22**	1.94	**238.15**
	Total	**1,926.38**	**36.86**	**18.97**	**77.27**	**2,059.48**	**148.46**	**2,207.94**

16.5 Annexure 5 – Details of sustaining capex proposed by BIAL in Third Control Period

1. Fresh sustaining capex proposed by BIAL in the Third Control Period

Table 149: Fresh sustaining capex proposed by BIAL in the Third Control Period

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
1	PTB Replacement of Granite Cladding Fasteners	Existing	0.2	-	-	-	-
2	Drainage System Upgradation	Existing	0.2	0.2	0.2	0.2	0.3
3	Sanitary lines and water lines valve replacement and standby water line for T1A and water meters installation	Existing	-	0.4	-	-	0.4
4	Replacement of Civil furniture of LSB	Existing	-	0.3	0.3	0.3	0.3
5	Major works of Road, Parking & Overhauling of Porta cabins	Existing	-	0.6	0.2	0.2	0.4
6	Repairing of Bridges, Underpass	Existing	0.3	0.3	0.5	0.4	0.5
7	Replacement of wornout restroom fixture, false flooring. False ceiling	Existing	-	-	0.8	1.0	1.0
8	Granite Flooring & Cladding T2	T2 Phase 1	-	-	-	0.5	-
9	Road Markings & Signages T2	T2 Phase 1	-	-	-	0.2	0.1
10	Replacement of Furnitures and Civil Fixtures T2	T2 Phase 1	-	-	-	-	0.3
11	Tools	Existing	0.0	0.0	0.0	0.0	0.0
12	Tools	T2 Phase 1	-	0.3	0.2	0.1	-
13	Access Equipment - T1	Existing	-	-	-	0.6	2.6
14	Access Equipment - T2	T2 Phase 1	3.9	-	1.2	-	-
15	Cable	Existing	0.2	-	0.2	-	-
16	Cable	T2 Phase 1	-	0.2	-	0.2	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
17	Panel upgradations/modifications	Existing	-	0.1	0.2	-	0.1
18	Switch sockets replacements due to non availability of earlier fixed types	Existing	0.2	-	0.2	-	0.2
19	UPS replacement - T1	Existing	-	-	-	0.6	0.6
20	DCPS - T1	Existing	-	-	-	0.4	-
21	Indoor lighting	Existing	0.4	0.1	-	-	0.1
22	Indoor lighting	T2 Phase 1	-	-	-	0.6	0.6
23	Sliding Doors - T1	Existing	0.2	0.2	-	-	0.1
24	Boom Barriers	Existing	0.1	-	0.1	-	-
25	Lower KVA UPS	Existing	0.1	-	-	0.2	-
26	Monitoring & Automations	Existing	-	-	-	-	0.4
27	MAR & SAR lightings	Existing	-	-	-	0.2	-
28	High Mast UPS	Existing	-	-	-	-	0.2
29	VHT-T1	Existing	5.8	6.0	5.7	0.6	-
30	VHT-T1A	Existing	-	0.5	-	0.5	6.2
31	BHS-T1	Existing	5.6	5.8	-	0.6	-
32	BHS-T1A	Existing	-	-	0.7	-	0.8
33	HVAC T1 Central & Standalone AC System	Existing	3.3	3.5	3.6	1.7	1.8
34	HVAC T1A Central & Standalone AC System	Existing	-	-	-	0.2	0.2
35	FFS-T1	Existing	2.2	-	0.5	-	0.5
36	FFS-T1A	Existing	-	-	-	0.6	-
37	PBB-T1	Existing	-	-	5.4	5.6	5.8
38	PBB-T1A	Existing	-	-	-	0.6	-
39	HVAC (Ph-I)	T2 Phase 1	-	-	-	-	0.6
40	FFS-T2 PHASE-1	T2 Phase 1	-	-	-	-	0.4
41	Toilet Accessories/Dispensers - T1	Existing	0.1	-	0.1	-	0.1
42	Waste Bins / transportation Trolleys - T1	Existing	0.1	0.2	-	0.2	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
43	Cleaning Equipement (not machinery) - T1	Existing	0.2	-	0.1	-	0.1
44	Other Equipments - T1	Existing	0.2	-	-	-	-
45	Other Equipments - T2	T2 Phase 1	-	0.5	-	-	0.1
46	Cleaning Equipement (not machinery) - T2	T2 Phase 1	0.2	-	0.2	-	0.3
47	Waste Bins / transportation Trolleys - T2	T2 Phase 1	-	-	0.4	-	0.1
48	Toilet Accessories/Dispensers - T2	T2 Phase 1	-	0.3	-	0.1	-
49	Part Replacement of Carpet - T1	T2 Phase 1	-	1.2	-	-	-
50	Façade Anchoring- T1	Existing	0.2	-	-	0.5	-
51	FAS (Alpha-3, Airside Building, VVIP Bldg)	Existing	2.0	-	-	-	-
52	SIEMENS FAS	Existing	2.2	3.5	3.0	-	-
53	Technology Refresh (FAS Server & Clients)	Existing	-	0.2	-	-	-
54	VDGS Server & Clients	Existing	0.2	-	-	-	-
55	VDGS Units & Associated Items	Existing	0.4	0.8	0.8	-	-
56	VDGS- SNI (stand led board to display stand no.) & WGS (wall directional details)	Existing	0.1	-	0.1	-	-
57	ALCS (PLC)	Existing	0.7	-	-	-	-
58	BHS (T1) (PLC)	Existing	1.7	-	-	-	-
59	BHS (T1A) (PLC & SCADA)	Existing	-	-	3.6	-	5.1
60	BHS (T1) (PLC & SCADA) - PC	Existing	-	1.7	-	-	-
61	NEC-PHN (PLC & Application)	Existing	-	1.7	-	-	-
62	PBB (PLC , SCADA & HMI)	Existing	3.3	3.8	-	-	-
63	STP (PLC & SCADA)	Existing	-	-	-	-	0.7

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
64	Drainage	Existing	0.2	0.3	-	-	-
65	Airfield Pavement	Existing	-	9.4	-	0.9	-
66	Airfield Pavement	South Runway	-	-	-	1.5	-
67	Security Wall, Mixing Yard and paver blocks	Existing	0.6	0.6	-	3.1	-
68	New Mixing yard	South Runway	-	-	0.4	-	-
69	LED Fixtures, SFL Ligthing and Cables	Existing	0.0	-	0.3	0.2	0.2
70	Ground power units	Existing	0.1	0.1	0.1	0.1	0.1
71	Perimter lighting	Existing	-	0.2	-	0.2	1.2
72	Airside buildings	Existing	0.4	-	0.2	1.8	0.4
73	Apron highmast lighting	Existing	0.7	-	0.2	-	0.3
74	C&Wd Airfield Services	Existing	-	0.2	0.2	0.1	1.3
75	Replacement of V&E - South Runway	South Runway	-	-	-	0.7	0.2
76	Replacement of V&E - North Runway	Existing	3.7	6.0	53.7	8.7	3.3
77	Potable Water Network	Existing	0.4	-	-	0.9	0.6
78	Potable & Raw water Network	Existing	-	-	4.2	-	-
79	Online water consumption Metering System	Existing	0.5	0.5	-	0.6	-
80	Raw/Rain water Pumping system	Existing	0.4	-	-	-	-
81	Raw Water Network	Existing	-	1.2	-	0.9	0.6
82	Rain Water Harvesting System	Existing	0.5	-	-	0.2	-
83	Sewage Collection Networks	Existing	0.2	-	1.8	-	0.6
84	Filtration/ Treatment system	Existing	0.4	-	-	-	-
85	Tankers & Jettting Machine	Existing	-	0.9	-	-	0.6
86	Underground Storage Sump of 3 ML Capacity for Potable water	Existing	-	0.1	-	-	-
87	Underground Storage Sump of 2	Existing	-	0.1	-	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
	ML Capacity for Raw water						
88	Water Treatment Plant	T2 Phase 1	0.3	-	0.4	-	1.9
89	Furniture for office	Existing	-	-	0.2	0.6	0.3
90	Lab equipment's	Existing	-	-	-	0.2	-
91	Lakes	T2 Phase 1	0.3	-	0.4	-	-
92	Enhancement of STP Sludge Drying bed	Existing	0.3	0.3	-	-	0.3
93	Treated water Metering System	Existing	-	-	0.1	-	-
94	Structure repairs	Existing	0.1	-	-	0.2	-
95	STP Refurbishment	Existing	0.4	1.2	-	-	0.4
96	Environmental Monitoring Systems	Existing	-	-	0.4	-	0.3
97	SBR STP	Existing	-	-	0.6	-	-
98	Equipment repairs	Existing	0.1	0.2	0.2	0.2	0.1
99	Diffusers replacement	Existing	-	-	0.4	-	0.1
100	Instrumentation replacement	Existing	-	-	0.4	-	-
101	Filtration system media	Existing	-	-	-	-	1.0
102	Technology up-gradation SBR to MBR	Existing	-	-	-	1.0	-
103	STP civil Structures	Existing	0.3	-	0.6	-	-
104	C-check of DG sets of Terminal 1 (13 Nps)	Existing	-	0.2	-	-	-
105	Servicing of 11 KV Ring Mains Units of Terminal 1 (28 Nos)	Existing	-	-	-	0.1	0.1
106	Overhauling of HVAC/NCP/PHN/NEC/DG Transformers (16Nos)	Existing	-	-	-	0.2	0.3
107	Procurement of 66KV 630 sq. mm copper jointing kits	Existing	0.1	-	-	-	-
108	Procurement of 11KV jointing kits	Existing	0.0	-	-	0.0	-
109	Servicing of Battery chargers (5 nos.) of T1 & T1A	Existing	-	-	-	-	0.1

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
110	Procurement of measuring instruments, safety equipment etc.	Existing	-	0.1	-	-	-
111	Procurement of Relays/breakers/meters of T1, T1A, NSPR, SS3, T2 etc.	Existing	0.1	-	0.1	-	-
112	OFC connectivity to new stations like TS3, TS4 etc.	Existing	0.1	0.1	-	-	-
113	Asset Management System	Existing	13.4	13.9	14.4	-	-
114	mySAP ERP license purchase	Existing	0.6	-	0.6	-	0.6
115	Security weaver SOD license purchase	Existing	0.0	-	0.0	-	0.1
116	SAP warehouse Implementation	Existing	-	0.5	-	-	-
117	S4 HANA Implementation	Existing	-	4.6	-	-	-
118	SAP upgrades & updates	Existing	-	-	-	-	0.2
119	Master data management centralization	Existing	-	-	-	0.4	-
120	SAP-Epalm enhancements	Existing	-	0.2	-	0.3	-
121	System monitoring tool	Existing	-	-	-	-	0.6
122	Godrej 4 Drawer Vertical Filing Cabinate	T2 Phase 1	0.0	-	-	0.0	-
123	Training rooms fully equipped	Existing	3.3	-	-	-	-
124	Cafeteria requirement - p6 canteen	Existing	0.6	-	-	-	-
125	Cafeteria requirement - Food Court @ MLCP along with Alpha 4	T2 Phase 1	-	-	-	0.9	-
126	Cafeteria requirement - T2 Canteen - Cafeteria/Kitchen	T2 Phase 1	0.6	-	-	-	-
127	Cafeteria requirement -	Existing	0.4	0.4	-	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
	Equipment and Furniture Refresh						
128	BME Enablng Works	Existing	11.1	-	7.2	-	-
129	Landscaping equipments	T2 Phase 1	2.8	-	-	-	-
130	Vehicle for Terminal Ops	Existing	-	0.1	-	-	-
131	Buggy	Existing	0.2	-	-	-	-
132	Segway for Terminal Ops	Existing	0.1	-	0.2	-	-
133	GR lounge furniture refurbishment	Existing	-	0.3	-	-	-
134	Furnitures for stakeholders	Existing	-	-	0.1	-	0.1
135	Cars for GR movements	Existing	-	0.9	-	-	-
136	Mobile handset	Existing	0.0	-	0.0	-	0.0
137	Automation of Imm process	Existing	1.0	-	-	-	-
138	Trolley 500 for Terminal Ops	Existing	-	-	-	2.5	-
139	Furnitures for Terminal Ops	Existing	-	0.1	-	0.1	-
140	Baggage tub for operations	Existing	-	0.5	-	-	-
141	Q Manager	Existing	-	-	0.1	-	0.2
142	Chairs for stakeholders	Existing	-	0.0	-	-	0.1
143	Baby Stroller	Existing	0.0	-	-	0.0	-
144	Terminal Enhancement Projects	Existing	0.2	-	0.2	-	0.2
145	Signages mastheads & Digital display	Existing	-	0.3	-	0.4	-
146	CAPEX item for regulatory changes and additional process changes	Existing	0.4	0.5	0.5	0.6	0.6
147	QMS	T2 Phase 1	7.7	-	-	-	-
148	Trolleys -Passenger	T2 Phase 1	7.8	-	-	-	-
149	Queue managers	T2 Phase 1	1.9	-	-	-	-
150	Buggy	T2 Phase 1	0.7	-	-	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
151	Interactive information kiosks	T2 Phase 1	0.7	-	-	-	-
152	Repacking Stations	T2 Phase 1	0.5	-	-	-	-
153	Stand alone weighing scales	T2 Phase 1	0.0	-	-	-	-
154	Landside road speed governer	T2 Phase 1	0.2	-	-	-	-
155	Baggage Sizers	T2 Phase 1	0.1	-	-	-	-
156	PESC-LAG disposal unit	T2 Phase 1	0.1	-	-	-	-
157	Traffic barricades	T2 Phase 1	0.1	-	-	-	-
158	Queue managers transport unit	T2 Phase 1	0.1	-	-	-	-
159	Mastheads (A3 - CUTE Ops)	T2 Phase 1	0.0	-	-	0.0	-
160	Hot and cold water dispencers for staff	T2 Phase 1	0.0	-	-	-	-
161	Car for terminal operations	T2 Phase 1	-	0.2	-	-	-
162	Cars for GR movements	T2 Phase 1	-	0.9	-	-	-
163	Signage modifications etc.,	T2 Phase 1	-	0.1	-	0.1	-
164	Mobile handset	T2 Phase 1	0.0	-	0.0	-	0.0
165	Terminal enhancement projects	T2 Phase 1	-	-	0.1	0.1	2.6
166	Baby Stroller	T2 Phase 1	-	0.0	-	0.0	-
167	Moveable digital display units for dynamic ops information	T2 Phase 1	-	0.3	-	-	-
168	CAPEX item for regulatory changes and additional process changes	T2 Phase 1	-	0.5	0.5	0.6	0.6
169	Tow vehicles	Existing	-	0.1	-	0.3	-
170	Mobile handset	Existing	0.0	0.0	0.0	0.0	0.1
171	Patrolling vehicle	Existing	-	-	0.1	-	-
172	Metal Barricades	Existing	-	0.2	-	-	0.1
173	Landside Ops Office	Existing	-	-	0.2	-	-
174	Tow vehicles	T2 Phase 1	-	0.1	-	0.2	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
175	Mobile handset	T2 Phase 1	-	0.0	0.0	0.0	0.0
176	Patrolling vehicle	T2 Phase 1	-	-	0.1	-	-
177	Metal Barricades	T2 Phase 1	-	0.2	-	-	0.1
178	TMRS	T2 Phase 1	1.1	-	-	0.6	-
179	Landside Ops Office	Existing	-	-	0.1	-	-
180	Surveillance through CCTV with infra-red/night view and/or cameras/solutions to support surveillance during low visibility for all the stands at AM position	T2 Phase 1	-	2.3	-	-	-
181	AVDGS (Require for 5 stands every FY)	T2 Phase 1	3.3	3.5	3.8	3.9	4.1
182	Stand Id boards 2D & 3D	T2 Phase 1	-	0.3	0.4	0.5	-
183	FM requirement for replacement, both RWY & extended apron	Existing	0.4	-	0.5	-	0.6
184	TAXIBOT related Road network (simulation, trials)	T2 Phase 1	-	1.2	-	-	-
185	CCTV Cameras for stands, Apron etc	T2 Phase 1	-	-	0.6	-	-
186	Mobile phone	Existing	0.0	0.0	-	0.0	-
187	Chairs & furniture's for Apron monitoring unit	T2 Phase 1	-	-	2.4	-	-
188	CAPEX item for regulatory changes and additional process changes	Existing	0.3	0.3	0.4	0.4	0.4
189	AOCC system upgrade/refresh	T2 Phase 1	-	0.1	-	-	-
190	Mobile phone	Existing	-	0.0	-	0.0	-
191	Chairs/Furnitures	Existing	0.0	-	0.0	-	0.1
192	ADSB receivers and analytics	T2 Phase 1	-	0.2	-	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
193	Pre Departure sequence and other interface	T2 Phase 1	-	-	2.4	-	-
194	AOCC expansion (Capacity enhancement)	T2 Phase 1	-	5.8	-	-	-
195	New software for productivity	Existing	0.0	-	0.0	-	0.0
196	ROIP	Existing	0.2	-	0.3	-	0.3
197	AOCC system upgrade/refresh	T2 Phase 1	-	0.1	-	-	-
198	Mobile phone	T2 Phase 1	-	0.0	-	0.0	-
199	Chairs/Furnitures	T2 Phase 1	0.0	-	0.0	-	0.1
200	ADSB receivers and analytics	Existing	0.2	-	-	-	-
201	AOCC expansion (Capacity enhancement)	T2 Phase 1	-	5.8	-	-	-
202	New software for productivity	Existing	0.0	-	0.0	-	0.0
203	ROIP	T2 Phase 1	0.2	-	0.3	-	0.4
204	Changing Places	T2 Phase 1	-	1.2	-	-	-
205	Silent room for autistic persons	T2 Phase 1	-	0.1	-	-	-
206	PRM washroom upgradation	T2 Phase 1	-	-	0.1	-	-
207	Sleep Zone	T2 Phase 1	-	0.0	-	-	-
208	Pet Boarding & Pet care facility	Existing	-	-	-	1.2	-
209	Training facility (Room with digital interactive board)	T2 Phase 1	-	-	-	0.1	-
210	Trolley tracking	T2 Phase 1	-	-	0.0	-	-
211	Automated queue management	T2 Phase 1	-	0.0	-	-	0.0
212	Kids Play zone	Existing	-	0.0	-	-	-
213	HHMD	Existing	0.3	-	0.3	-	0.3
214	Upgradation of old BHS including server and AWS	Existing	-	-	9.6	-	-
215	Conventional X-BIS for PESC, departure	Existing	5.6	5.8	6.0	6.2	6.4

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
	gates and Airside access gates						
216	ION Scan 500DT/600 DT	Existing	2.2	2.3	2.4	2.5	2.6
217	Perimeter Intrusion Detection System (PIDS)	Existing	14.5	-	-	-	-
218	CCTV Camera	Existing	-	2.3	-	2.5	-
219	Replacement of OLD HMC printer	Existing	-	-	0.0	-	-
220	Chairs for level-2, level-3, Physical check room & PTB pass office	Existing	0.1	-	-	-	-
221	Centralised image storage for all CISF X-ray BIS	Existing	-	-	-	-	38.5
222	AEP Laminating Machine	Existing	0.0	-	-	0.0	-
223	X-Bis 100/100 T low bed	Existing	-	-	0.6	-	-
224	Replacement of CISF vehicles	Existing	1.7	-	-	-	-
225	Miscellanious requirements for CISF	Existing	1.1	1.2	1.2	1.2	1.9
226	HHMD T1	Existing	0.3	-	0.3	-	0.3
227	Whole body scanner	Existing	2.4	-	-	-	-
228	Barbared wire reinforcement at the Perimeter wall	Existing	0.7	-	0.9	-	1.2
229	Construction of Garage for placing TCV	Existing	-	0.0	-	-	-
230	PVC Cones new/replacement for parking management at Alpha parkings/Search Mirror	Existing	0.0	-	-	0.0	-
231	Portable Cabins	Existing	-	-	0.1	-	-
232	Hazard Simulation Accessories for OHS Training	Existing	-	-	0.1	-	-
233	OHS Safety Management	Existing	-	1.2	-	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
	System Online Application						
234	Aviator SMS application Enhancement	Existing	-	-	0.6	-	0.6
235	Addition & Upgradation of Rwy Monitoring System	Existing	-	-	-	-	1.9
236	Remotely Speed Monitoring Solution for T2 Apron & T3 Apron	Existing	-	-	-	0.9	-
237	Installation of TRAFFIC LIGHT AT APRON SERVICE ROAD	Existing	-	-	0.6	-	-
238	Habitat Management equipments 1.Ground Master 2. Brush cutter 3. Six shot launchers 4. Binoculars 5. Bird scaring equipments	Existing	-	-	1.0	-	-
239	Replacement of Four old CFTs	Existing	22.3	23.1	-	-	-
240	Emergency Escape Stairs	South Runway	-	-	12.0	-	-
241	Replacement of Equipment Truck with Light Mast	Existing	2.2	-	-	-	-
242	Hazmat Vehicle	South Runway	-	-	8.4	-	-
243	Aircraft fire training model with pressure fed fuel fire for live fire aircraft accident scenario exposure to fireman	Existing	-	-	-	-	64.2
244	Replacement of Triage equipment	Existing	-	-	-	0.6	-
245	Replacement of BA Compressor	Existing	-	-	-	1.2	-
246	Replacement of rescue & firefighting tools of old runway	Existing	-	-	0.6	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
247	Fire Training Academy	Existing	-	-	-	-	64.2
248	Replacement of BA Sets	Existing	-	0.3	-	-	-
249	Replacement of facemask	Existing	-	-	0.2	-	-
250	Replacement of Industrial Fire Tender	Existing	-	-	-	-	1.3
251	AODB HW- T1 & T2	Existing	-	-	-	-	0.4
252	AODB Infra - HW, SW (OS, DB, Application)	Existing	-	-	-	4.3	-
253	AODB Enhancements/ Changes	Existing	-	1.2	1.2	1.2	1.3
254	AODB Interfaces/ Enhancements	Existing	-	0.3	-	0.4	-
255	AOCC Desktops	Existing	-	-	-	-	0.6
256	CUTE/CUSS/BRS - T1	Existing	55.7	0.2	0.2	0.2	0.3
257	FIDS- T1	Existing	9.6	0.2	0.2	0.2	0.3
258	VIDEOWALLS- T1	Existing	4.5	-	-	-	-
259	FBLB Devices	Existing	0.2	-	-	-	-
260	AODB Integration	T2 Phase 1	0.6	0.6	0.6	0.6	0.6
261	CUTE/CUSS/BRS	T2 Phase 1	-	0.2	0.2	0.2	0.3
262	FIDS	T2 Phase 1	-	0.2	0.2	0.2	0.3
263	Digiyatra Systems	T2 Phase 1	4.2	4.3	4.5	4.6	4.8
264	Intranet	Existing	0.3	0.3	0.4	0.4	0.4
265	Middleware	Existing	-	3.5	-	-	-
266	Business Process Automation /DMS (E-Palm)	Existing	1.1	-	12.0	-	1.3
267	Corporate Performance Management (DICE)	Existing	2.2	-	2.4	-	-
268	SAP -Functional enhnacements	Existing	2.2	2.3	2.4	2.5	2.6
269	Targeted Threat Management (Cyber Deception)	Existing	-	-	-	-	1.5

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
270	New Cyber Security Initiatives	Existing	2.2	2.3	2.4	2.5	2.6
271	Unix	T2 Phase 1	2.2	-	-	-	-
272	Windows	T2 Phase 1	-	0.6	-	0.6	-
273	Virtualisation	T2 Phase 1	0.8	0.6	0.6	0.6	0.6
274	Storage	Existing	0.4	2.3	0.5	0.5	0.5
275	Tape library	Existing	0.4	-	-	-	-
276	Datacenter-Racks,KVM Switches, etc	Existing	0.1	0.1	0.1	0.1	0.1
277	Internet Infra-Firewalls/Routers/Load Balancers	T2 Phase 1	-	2.3	-	-	-
278	Active New Network Expansion/ Refurbishments	Existing	0.3	0.3	0.3	0.3	0.3
279	Active Network WIFI Expansion	Existing	6.7	0.3	0.3	0.3	0.3
280	Passive Network-OFC & Copper	Existing	0.3	0.3	0.3	0.3	0.3
281	Passive Network-OFC & Copper for SCADA	Existing	0.3	-	-	-	-
282	Active Network Refresh	T2 Phase 1	83.5	-	-	-	-
283	Active New Network Expansion/ Refurbishments	T2 Phase 1	0.3	0.3	0.3	0.3	0.3
284	Active Network WIFI Expansion	T2 Phase 1	0.3	0.3	0.3	0.3	0.3
285	Passive Network-OFC & Copper	T2 Phase 1	0.3	0.3	0.3	0.3	0.3
286	Passive Network-OFC & Copper for SCADA	T2 Phase 1	0.1	0.1	0.1	0.1	0.1
287	Passive Network-OFC & Copper	T2 Phase 1	0.3	0.3	0.3	0.3	0.3
288	Passive Network-OFC & Copper for SCADA	T2 Phase 1	0.3	-	-	-	-
289	IP PABX /Telephony Backend	Existing	0.1	0.1	0.1	0.1	0.1
290	Radios-Backend+ End devices	Existing	0.1	0.1	0.1	0.1	0.1
291	Radio IBS	Existing	-	-	3.0	-	-

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
292	Test Equipment and Tools	Existing	0.2	-	0.2	-	0.2
293	Net Master Clock	Existing	0.1	-	-	-	-
294	IVRS	Existing	1.8	0.6	-	-	-
295	IPTV Infrastructure	T2 Phase 1	2.2	-	-	-	-
296	CCTV device Refresh & New	Existing	0.4	0.3	0.3	0.3	0.3
297	CCTV Backend Infra, VMS	Existing	-	2.3	-	-	-
298	CCTV Storage	Existing	0.6	0.6	0.6	0.6	0.6
299	PAS	Existing	-	-	17.9	-	-
300	ACS-New/ Refurbishment/ Replacement	Existing	0.2	0.2	0.2	0.2	0.3
301	Crash alarm	Existing	0.2	-	-	-	-
302	Desktops, Printers, Thin Clients, Projectors	Existing	0.6	0.6	0.6	0.6	0.6
303	Common Pool IT Items	Existing	0.6	0.6	0.6	0.6	0.6
304	CMDB/ Asset Management	Existing	-	11.5	-	-	-
305	IOT	Existing	2.2	2.3	2.4	2.5	5.1
306	Enterprise Asset Management	Existing	40.1	0.3	0.3	0.3	0.3
307	T2- EPC	T2 Phase 1	11.7	12.2	12.6	13.1	13.6
308	NSPR-Non EPC	T2 Phase 1	0.2	0.2	0.2	0.2	0.2
309	Airport Loyalty	Existing	1.7	0.3	0.1	0.1	0.1
310	BLR Care	Existing	2.3	0.6	0.6	0.6	0.1
311	PRM Lounge	Existing	-	1.2	1.2	1.2	0.0
312	Kids Play area	Existing	-	0.6	0.6	0.6	0.1
313	Payment gateway	Existing	0.4	1.2	0.3	0.3	0.0
314	Video analytics - Commercial areas	Existing	0.6	1.7	1.8	0.9	0.1
315	Wi-fi Infra (Land side)	Existing	-	0.6	0.6	0.6	0.0
316	On Demand Content infra	Existing	-	1.2	1.2	-	0.1
317	Land side + Parking	Existing	-	5.8	-	2.5	0.6
318	Advertising (Media relocation)	Existing	5.6	5.8	6.0	3.1	1.6
319	Urban Consolidation Center	Existing	-	-	9.0	-	0.1

S no	Item description (Amount in INR cr.)	Phase	2022	2023	2024	2025	2026
320	Terminal capacity/efficiency enhancement (Utility/Tap up points)	Existing	-	8.1	8.4	3.7	-
321	Gas Pipe line	Existing	-	6.9	6.0	-	-
322	FSTR by BLR	Existing	2.2	1.2	0.6	0.6	0.1
323	Digital experience centre	Existing	-	1.2	0.3	0.3	0.0
324	Others (Misc.)	Existing	1.7	1.9	2.5	2.8	3.2
	GRAND TOTAL		413.9	230.1	282.3	126.4	290.2

2. Sustaining capex proposed by BIAL in FY22 which is carried forward from FY21

Table 150: Sustaining capex proposed by BIAL in FY22 which is carried forward from FY21

S no	Particulars (in INR cr.)	Proposed capitalization in FY21	Proposed capitalization in FY22	Amount
A	Sustaining capex/Minor project items	60.00	84.26	144.26
B	Sustaining capex / Minor Projects	20.00	81.07	101.07
C	Carry forward of sustaining capex of FY 2019-20	20.00	74.22	94.22
	Total (A+B+C)	**100.00**	**239.56**	**339.56**

Table 151: Detailed category-wise break-up of the sustaining capex as proposed by BIAL

S no	Item description	Amount (in INR cr.)
	A. Sustaining capex/Minor project items	
1	220 KV Substation	25.42
2	Airport Master Plan Studies pertaining to Utilities, Drainage, Landscaping and other landside projects	21.60
3	Master Plan updation - 2018-19	9.86
4	Digi yatra contractual charges towards Project management	8.14
5	Capex towards Digital Transformation support as per Accenture contract	5.62
6	Capex towards Digital Master Plan Charges	5.01
7	Tech refresh and replacement of Existing cameras	3.21
8	Retail Plaza	3.05
9	SITC OF ENHANCEMENT IN BPH POTABLE WATER	3.03
10	ITC of CCR 25/30 KVA	2.89
11	Data Platform Phase 1	2.70
12	Capex towards SITC of Boentra software for airport capacity planning	2.27
13	AGL PRIMARY CABLE 1CX 6 SQ.MM	2.18
14	Chiller Plant Optimiser in T1A	2.02
15	Cargo Village Structure & Road Work	1.71
16	Engagement Center Tool/Software	1.65
17	P5 Parking	1.59
18	VDGS SAFEDOCK TYPE 2-24	1.45
19	Temporary office construction	1.41

S no	Item description	Amount (in INR cr.)
20	Implementation Cost for 1500 License	1.31
21	South West Connectivity	1.17
22	Kerf cutting and sec cable laying	1.05
23	MAR Resurfacing & road furniture work	1.03
24	Installation and Commissioning (FIDS, Display systems, Street lights, Air curtain and various other installations)	0.93
25	Consultancy services for safety assessme	0.89
26	Isolating transfmr200W-50HzRST200-6-6-5E	0.77
27	Installation,Testing &Commissioning (CCTVs, Break glass unit, Strobe cum hooter, Egress switch bell push)	0.75
28	Traffic Projection for 22 yrs	0.65
29	MTP 3150 PORTABLE RADIO	0.64
30	Installation & Commissioning (Mobile self service kiosks, MOTOROLA VHF HANDHELD XirP8668, MOTOROLA VHF DESKTOP W/PS XirM3668, MOTOROLA VHF REPEATER, etc	0.61
31	Construction of Pipe Culvert	0.60
32	TRIAGE AND RESCUE EQUIPMENTS ARFF	0.59
33	8" SHALLOW BASE - AGL FITTINGS	0.57
34	Professional Services towards Installation of Extreme Network switches	0.56
35	Migration from IBM BPM 7.5 to 8.6	0.55
36	QUAD-Store Sense Cost for 21 devices	0.49
37	MACH SMART LANE POC	0.47
38	ATRS Digi Yatra Electrical work	0.46
39	RE demand revalidation & strategy study	0.45
40	TCS - ICT requirements	0.44
41	BOSCH CAMERA LICENSES FOR VMS	0.44
42	ARCSIGHT DATA PLATFORM 5GB DAY ADD ON	0.42
43	Levelling using Back-hoe and roller	0.39
44	Design, Engineering consultancy: Alpha 4	0.38
45	CAPA Consultancy services for traffic estimates	0.38
46	ISOLATING TRANSFORMER 65 W	0.38
47	S-wave (essentials)	0.38
48	GPRS Equipment	0.37
49	Upgrading of V&E workshop	0.36
50	COLD SEALANT 600ML PACK	0.35
51	Consultancy Services for DYCIMP	0.35
52	Arrival Experience	0.33
53	Consultancy Services (KITCO) for Preparation of Detailed Design for Construction of taxiway, taxi lane connecting to Engine Run-up bay	0.32
54	SharePoint Tech Refresh	0.31
55	Installation,Commissioning & Testing of CCTVs	0.29
56	Aeronautical survey for NSPR	0.29
57	T1 Network refresh - One time Implementation Charges	0.29
58	DESIGN & BUILT - EXPN. OF INNOVATION LAB	0.27
59	Construction of ARFF Hose Drying Room	0.26
60	Concert Arena_Temp & Permanent phase 2	0.25

S no	Item description	Amount (in INR cr.)
61	48 Core OS2 Fiber Optic cable	0.25
62	UPGRADE ADVANTAGE AURA R7 CS 3YR PREPD	0.25
63	Bullet proof ballistic shield	0.24
64	BlueDart bldg ACP Sheet Works as per BOQ	0.24
65	INTERIOR WORK AT BLUEDART	0.24
66	CMC Reused & new sply eqpt w accs 3 Yrs	0.23
67	PUSH PIT CPLER FOR 63MM DIA PIPE	0.22
68	DESIGN & INSTL. OF FAS - BLUEDART BLDG	0.20
69	Consultancy Service: MSWM - Consultancy services for establishing in-house solid waste Management	0.20
70	Sustainable water solutions	0.20
71	Installation Charges for single split Ca	0.20
72	Transit Lounge	0.19
73	6AWG COPPER WIRE	0.19
74	3 & 4 * hotel Fin Analysis & RFP assist	0.19
75	Registration Charges for vehicles	0.19
76	BS Face plate 2 Port, white	0.19
77	Provide parking bays	0.19
78	Glass Partition at PESC (3mt height)	0.19
79	Additional Work at Cargo Village	0.18
80	Innovation Lab Redesign	0.18
81	Insurance D Max S-Cab HR	0.18
82	ILBS server room modification	0.17
83	Renewal of AEC Revit licenses	0.17
84	Data Centre Feasibility Study	0.17
85	Installation & Commissioing - Display units, FIDS, PIM module (SBB-PD32BV2 media Player)	0.16
86	IOT - POC for Smart Energy	0.16
87	Noise and Vibration study	0.16
88	Modification at Parking P5 in KIAB	0.15
89	PULL PIT FOR 5 CIRCUITS	0.15
90	Simulation Model for T1	0.15
91	Various small items	11.89
	Sub-total (A)	**144.26**
	B. Sustaining capex / Minor Projects - Open PR/PO	
1	T1 Refresh - Project CISCO	22.31
2	Construction of a taxiway and engine run-up bay	17.04
3	Boarding Gate area renovation	6.09
4	New AODB	3.27
5	Accenture Contract / Digital initiatives	3.05
6	Backend Infra-Radio Communication devices	2.51
7	Replacement of old Desktops	2.26
8	SITC of Redundancy Potable water network	2.24
9	Runway Sweeper machine	1.43

S no	Item description	Amount (in INR cr.)
10	Vehicles - Mobile QRT Bullet proof vehicles	1.04
11	Video analysis and artificial intelligen	0.96
12	3rd GSE Building site developement	0.94
13	100x100T with dual view XBIS	0.90
14	MLAT and related works	0.89
15	ITP- building refurbishment	0.85
16	Explosive Trace Detector ETD	0.83
17	Tool Vans	1.30
18	Trolley Tracking System (RFID)	0.76
19	Skylift-1no	0.76
20	End User Devices-Enterprise - CCTV Units	0.72
21	Replacement OOG machine with dual view	0.71
22	SAR slope beautification	0.66
23	Relocation & New media due to main acces	0.64
24	CISF Furnishing and Allied Infra for Bac	0.63
25	Enterprise Architecture &API management	0.61
26	CCTV Storage for Surveillance Footage	0.56
27	Flight Information Display Systems & Con	0.55
28	CISF requirements Miscellenous	0.54
29	End User Devices-IP Phones Tech Refres	0.52
30	E-Learning Customization	0.50
31	Independent Fire Proximity Suit	0.50
32	Enhanced IT Security Operation Center	0.49
33	Roof Light Replacement - Phase 4	0.48
34	Replacement of Two 'Follow Me' Vehicles	0.48
35	High Capacity X-Ray machine	0.47
36	E&M Vehicles commonality	0.46
37	End User Devices-CCTV Units	0.44
38	Backend Infra to Support Addl 2000 cameras	0.44
39	Modification of Exisiting Safety office	0.43
40	Registration Kiosk Canopy	0.40
41	Heavy Duty Hard Surface Cleaner for Oil	0.39
42	Arrival Gates 1112 & 13 Auto Sliding do	0.39
43	E-POS for Landside & Quad	0.35
44	ORACLE Active Data Guard	0.34
45	Bullet proof jacket and accessories	0.33
46	Individual face mask for NSPR	0.31
47	Fence around GSE parking areas	0.29
48	Breathing Apparatus Set qty 20 for NSP	0.28
49	Expansion of the Restroom Facilities at Airside	0.28
50	CAPEX item for regulatory changes	0.27
51	Column Light replacement - Phase 2	0.26
52	Additional works for BRAVO 1 second Floor	0.26
53	Vehicle for DSA Duties	0.25
54	Inspection Vehicles-1no	0.24

S no	Item description	Amount (in INR cr.)
55	AEOC Redesign Expansion Upgrade & Tech	0.22
56	Energy Conservation projects	0.20
57	Water supply to SWM facility	0.20
58	Replacement of existing FO cables & join	0.20
59	Electrical Equipments & Testers NSPR	0.20
60	Passive Network - Fiber/Coper Cabling	0.20
61	Startup engagement towards IOT - POC for Smart Energy	0.19
62	Pop up Retail Plaza Relocation works	0.19
63	Additional works for Queue measurement system	0.18
64	Lift and carry mobile Crane with 15 ton	0.18
65	Maintenance & work shop tool requirement	0.17
66	Gym equipment for ARFF personnel at NSPR	0.16
67	SITC of QRS system for LV panels	0.16
68	SITC of CCR 7.5 KVA	0.16
69	Various small items	13.57
	Sub-total (B)	**101.07**
	C. C/F Sustaining capex of FY 2019-20	
1	Taxiway and other works associated with Engine Run-up Bay	8.61
2	Runway Sweeper -2nos.	6.93
3	Wayfinding Consultancy for BIAL	6.50
4	Explosive Trace Detectors (ETD) - 05 no's	3.04
5	Connectivity to sub-urban railway station	3.00
6	New airport parking design (Consultancy for Parking new airport layout) New airport parking design (Re-design and building of parking attendant cabins for different parkings)	2.50
7	COVID 19 related capex requirements	2.00
8	Compliance Mobile airfield light measuring system Guidance signage boards photometric measurement unit Approach lights/PAPI/elevated AGL system photometric measurement units	2.00
9	Building of toilet blocks, dining area & utilities	1.92
10	SITC of additional CAAQMS station for Second runway	1.92
11	Enhanced Digital Platform	1.91
12	Intergrated canopy at Catering gate and Airside gate adjacent to Airport clinic with complete set of security check equipments - 3 DFMDs @ 35 Lacs each; Rs.30 Lacs for X ray machine; Rs.20 L for allied infrastructure; Building & Canopy Rs.70 Lacs; Under vehicle scanner Rs.63 Lacs; High platform for secy. check Rs.10 Lacs; ETD - Rs.25 Lacs)	1.85
13	ATR (Automatic Tag Reader) for T1 BHS departure lines A,B&C	1.80
14	Technology Refreshment/Up gradation - CISF Video wall	1.60
15	Self powered high rise access equipment 35m high -1no.	1.50
16	Replacement of Ambulances	1.30
17	Airport Digital Twin and visual way finding solution	1.28
18	Procurement of Hydraulic Bollards for 03 gates	1.25

S no	Item description	Amount (in INR cr.)
19	T1 Re-imagination	2.16
20	Increase the size of the Lounge lift LBM 10,Consultancy for feasibility study	1.12
21	Road Lazer & Line lazer - Painting Equipment -1no.	1.00
22	Endpoint Detection and Response (EDR) Solution	1.00
23	Replacement of old FIDS in Check-in Counters & Boarding gates and replacement of old Kerb side Cluster FIDS Videowall	1.00
24	CCTV VMS Channel Licenses to Support for additiona	0.87
25	Construction of Airside Toilets/Restrooms	0.82
26	IOT platform initiatives 4 use cases (Energy, Water, HVAC, weather)	0.80
27	SITC of Redundancy Potable water network from BPH to MPH	0.76
28	Automated queue management system	0.75
29	Biometric Access Control System - Phase-3	0.75
30	Maintenance & work shop tool requirements AGL inset fitting maintenance tool kit Digital torque wrench AGLshallow base/ Bolt repair kit IN pavement pressure test assembly 6.6 A power supply 200 VA CCR Secondary connector crimping tool Torque management system - MALMS AGL MALMS cleaner Primary connector crimping tool Frangible coupling wrench Mobile vehicle mounted lux meter- storage and mapping.	0.74
31	SelfConnection Platform transfer passenger traffic	0.70
32	Workshop Equipments for AMB Building	0.69
33	Under Vehicle Scanners and associated works for the installation at four airside entry gates	0.68
34	Replacement of OOG X-ray machine with a dual view image X-ray model (180180-2IS)	0.65
35	Independent Fire Proximity Suit	0.62
36	Consultancy and related costs for obtaining Business blue print report for setting up the BIAL Aviation Academy	0.60
37	Setup HA (High Availability) and migrate to latest support versions for enterprise MS SQL databases	0.60
38	Replacement of old FIDS in Check-in Counters & Boarding gates and replacement of old Kerb side Cluster FIDS Videowall	0.60
39	outdoor seating in QUAD	0.58
40	Refurbishment of PRM washrooms	0.57
41	Replacement of existing Precession Air Conditioner (PAC) at G-04 (Server room) and B-110 (Mobile Equipment room)	0.54
42	Urban Consolidation center Consultancy and Study	0.50
43	Quad Refurbishment	0.50
44	E&M Vehicles (commonality)	0.49
45	Additional works for Remote car Parking	0.47
46	Airside GSE Workshop area	0.46

S no	Item description	Amount (in INR cr.)
47	Design, development, supply and installation of flowering bio wall mock up a at Terminal 1 and its evaluation - Mock up -1	0.45
48	Redundancy Server for Parking & Upgradtion of Server	0.45
49	Purchase of SAP ERP Licenses	0.45
50	Integrated Traffic Lights on all service road	0.45
51	Techno-refresh of Automated Emergency Alert System	0.45
52	WIFI or Bluetooth enabled mobile display system 15 no's (portable display systems)	0.44
53	EV Fast Charging Points for Passenger Parking	0.40
54	IND AS / IFRS Reporting Tool Consolidation Tool	0.40
55	Data centre Protection - Server Security	0.40
56	Privilege Identity / Access Management	0.40
57	HSA (Heimann Single Analyst) along with assosiated works	0.40
58	Installation of Remote Speed Gun Additional cameras	0.40
59	Digital Signages Directory At Airpor Taxi Boarding	0.38
60	Electrical 5 KV Megger, Insulation tester - 1KV, Digital Multimeter, AC clamp meter, Thermal scanner, Crimping tool- up to 400 SQ.mm, Hand held Lux meter- storage & mapping, Four terminal Earth Resistance & Soil Resistivity Tester, Earth resistance clamp tester, Battery Impedence Test Equipment, Cable Fault Locating equipment, Hand held power quality analyzer, Potable Generator, Covered container with racks, De-watering pump	0.36
61	Sub-urban railway station	0.36
62	Boom Barriers for Parking Entry and Exit	0.35
63	Bobcat compact loader with attchments	0.35
64	Replacement of 04 BDDS equipment	0.34
65	New images and upgradation of existing CBT (Computer Based Training)	0.33
66	laying of Paver Block at Quad Area Tensile Roof Ca	0.32
67	Digital Store way finders @ Domestic/Int SHA & Kerb side	0.32
68	LED Screens at all Boarding Points and Terminal (Arrival Hall)	0.32
69	Refurbishment of support infrastructure at STP	0.30
70	LCV truck with 3.5 tonn carrying capacity-2no.	0.30
71	Landscape Irrigation Systems and Main Hydrant line for the Open area, proposed for keeping the transplanted trees and shrubs.	0.29
72	Space Designer - Commercial Development T2	0.25
73	BLR Airport App Deveopment & Maintainance	0.25
74	Provide power source and water supply to Isolation Hospital / DRS Facility for AAI	0.25
75	Procurement of 9 KL & 6 KL Tankers, for Potable & Raw water supply	0.25
76	Water quality analysers at BPH for Potable & Raw water System	0.25
77	Biometric Access Control System - Phase-3	0.24
78	Smart Washroom - Providing real time data of washroom utilization to passengers outside washroom	0.24
79	3rd GSE Building site 1. ICT Implementation 19.2 lacs 2. Demolition+Shifting of Airside Wall 35.1 lac	0.24

S no	Item description	Amount (in INR cr.)
	3. HT Power 32.4lacs 4. Water - Raw+Potable 55000 5. Sewage	
80	BIRD WATCH TOWER FOR SOUTH RUNWAY	0.23
81	Additional fund for signage standees	0.23
82	Devices for Performance Marketing	0.23
83	Power BI Premium Plan 1	0.21
84	ICT requirements - Harware & other ICT requirments ICT requirements - Software requirements	0.20
85	Purchase of CPMI and TMRS RF measuring tool	0.20
86	Engaging 3rd party testing agency for the e-Palm	0.20
87	Enhanced Digital Platform	0.20
88	Additional kennel at existing dog kennel complex	0.20
89	Office space for outsourced Security	0.20
90	Ladies Change over room at Fire Station North	0.20
91	Fence around GSE parking areas	0.19
92	Additional amount for procuring 02 X-Ray machines	0.19
93	CCTV Surveillance Storage for various CCTV porject	0.19
94	Covered truck -1no.	0.19
95	FSS integration to centralized location	0.18
96	Explosive Trace Detectors (ETD)	0.17
97	Collection well refurbishment - MS grating, hand rail and ladders	0.17
98	Technology Refresh of RoIP Touch Panel PC Monitor	0.16
99	Crusher cum compactor for SRA articles	0.15
100	Enhanced Digital Platform	0.15
101	10 Automated External Defribillators for the Terminal and Ancillary Buildings	0.15
102	Tow vehicle	0.15
103	Various small items	6.60
	Sub-total (C)	**94.22**

17 APPENDICES

Appendix I – References for pre-control period computation

I.A. BIAL's letter to MoCA for UDF at INR 675 and INR 955 for domestic and international passengers

BIAL

12th November, 2007 / sw

The Secretary
Ministry of Civil Aviation
Government of India
Rajiv Gandhi Bhavan
Safdarjung Airport
New Delhi 110 003

Kind Attention: **Mr. Ashok Chawla**, I.A.S.

Sub: Bangalore International Airport / Aeronautical Tariffs at Airport Opening
Ref: Our letter dated 9th October 2007 / Our Meeting on 24th October 2007

Dear Sir

As informed to you earlier vide our letter dated 24th September 2007, the new Bangalore International Airport is scheduled to open for full commercial operations on 30th March, 2008. Subsequently, in our letter dated 9th October, we had further informed you on the aeronautical tariffs to be charged once the new airport gets operational. You had thereafter, in our meeting dated 24th October at your office, requested us to outline the basic cost calculations underlying the indicative tariffs to be charged. We are happy to provide you the same with this letter.

Legal Framework

Clause 10.2 of the Concession Agreement signed between the Ministry of Civil Aviation (MoCA) and Bangalore International Airport Limited (BIAL) defines the set up and approval procedure applicable for Airport Charges at the future airport. The Ministry has further clarified vide its letter No. AV. 20015/003/2003-AAI dated 21st July 2004, that indicative charges can be levied by BIAL from the airport opening date till the Regulated Charges have been approved by the Regulator or the MoCA, as the case may be. It was also confirmed in the same letter that it has taken note of the proposed tariffs of Users' Development Fee submitted to the lenders (Rs. 675 per departing domestic passenger and Rs. 955 per departing international passenger).

Indicative Charges versus Approval Process through Regulator

We understand that the AERA bill has been introduced in the Lok Sabha and the formation of the Independent Regulatory Authority (IRA) is planned to be initiated within the next 6 months. As soon as the IRA is in place and the final audited project cost is available, we will submit the regulated charges for the airport including detailed calculations to the IRA for approval. From airport opening till the regulator has approved the final tariffs, BIAL intends to charge indicative tariffs as per Item C below. Any shortfall or surplus during the time when these indicative charges are levied will also form part of the final tariff calculation as reviewed by IRA.

Justification of Proposed Tariffs

A. Passenger and Cargo Traffic Growth Forecast

The existing HAL Airport reported 8.12 million passengers in the Financial Year 2006/07. We assume a strong growth in the next five years, though developments in other countries have shown that strong growth periods were always followed by stagnant years as well. Nevertheless, we have assumed to reach 10.5 Mio. passengers by the end of the Financial Year 2007/08, and strong growth figures over the first 5 years of operation as follows:

	Year-1	*Year-2*	*Year-3*	*Year-4*	*Year-5*
	2008-09	2009-10	2010-11	2011-12	2012-13
Domestic (Mio.)	10.9	12.7	14.2	15.6	17.2
International (Mio.)	2.3	2.9	3.3	3.8	4.2
Total	**13.3**	**15.6**	**17.5**	**19.5**	**21.4**

The growth in cargo is assumed as follows:

	Year-1	*Year-2*	*Year-3*	*Year-4*	*Year-5*
	2008-09	2009-10	2010-11	2011-12	2012-13
Cargo ('000 MT)	236.3	314.4	381.2	450.3	508.4

B. Project Cost and Capital Expenditure

The following table shows the total project cost of BIAL for the first phase, including the immediate project extensions in the amount of 540 Crores as approved by the board and shareholders of BIAL:

Total Project Costs till Airport Opening	**INR Mio**
Capital Investments	22'219
Non-capitalized pre-operational costs	937
Financing costs	1'547
Total Project costs	**24'703**

It may be noted that the project cost at the time of definition of the UDF in 2004 stood only at 1'100 Crores and has since considerably increased.

The capital investments have to be split between aviation and non-aviation segments. The bifurcation is based on (a) assets directly attributable to aviation and non-aviation segments and (b) common assets for which allocation has been made based on estimated proportionate usage.

It has to be noted that according to the BIAL business philosophy, non-aviation investments are done wherever possible through selected service providers, and therefore the above mentioned project cost of Rs. 22'219 Mio. does not include investments for cargo warehouses, fuel infrastructure incl. hydrant system, retail units and restaurants, lounges, flight kitchens, airport hotel, etc. The following table shows the split between aviation and non-aviation investments:

Aviation versus Non-Aviation Investments	INR Mio	% to total
Aviation	17'396	78.3%
Non-Aviation	4'823	21.7%
Total Capital Investments	**22'219**	

Depreciation has been computed on straight line method according to Indian GAAP based on the following average depreciation rates:

Civil:	5%
Electrical:	10%
Equipments & Vehicles:	20%

For the purposes of return on capital employed (ROCE), a reasonable rate of return of 16% has been adopted on the net aviation capital invested. To arrive at the net capital investment of each year, the original capital expenditure has been reduced by applicable depreciation. Additional investments to provide the capacity required as per the traffic forecast have been anticipated and considered over the next 5 years and result in the following net capital investments over the next 5 years:

	Year-1	*Year-2*	*Year-3*	*Year-4*	*Year-5*
In INR Mio.	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**
Capital Investments					
Opening Block	**22'219**	**25'325**	**25'190**	**25'029**	**23'662**
+ : Additional Investments	5'216	2'345	2'488	1'436	335
- : Depreciation	-2'109	-2'480	-2'649	-2'802	-2'842
Net Capital employed	**25'325**	**25'190**	**25'029**	**23'662**	**21'155**
Aviation related capital investments (78%)	19'828	19'722	19'596	18'526	16'563
Reasonable Return on Aviation Capital Employed @ 16%	3'173	3'156	3'135	2'964	2'650

Please also note that as per above projections, BIAL assumes to make considerable further investments of above 1000 Crores for capacity increases in the next few years in addition to the project extensions already approved.

C. Profit & Loss Statement for Aviation Segment / Justification for User Development Fee (UDF)

BIAL is entitled to adjust the existing AAI tariffs by inflation since 2001, which would result in an adjustment by 1st of April 2008 of approximately 38%. We however respect your request to leave the current aeronautical tariffs (Landing, Parking and Housing as well as PSF tariffs) from the airport opening till final regulatory charges have been fixed at the same rates as charged by AAI today. From year 2 onwards, the following adjustments have been considered in the following table:

PSF and Parking Charges:	Adjustment by applicable inflation index on 1st of April 2009 and fees remain then constant till end of 2012/13
Landing Charges:	Increase by 20% (domestic flights) and 30% (international flights) on 1st of April 2009 and fees then remain constant till end of 2012/13.

The profit and loss statement by the company without UDF for the aviation segment looks as follows:

Aviation - Revenues & Costs (without UDF)	2008-09	2009-10	2010-11	2011-12	2012-13
PSF	464	795	895	993	1'093
Landing	862	1'244	1'398	1'520	1'720
Parking	19	32	35	39	42
Total Aviation Revenue without UDF (A)	**1'345**	**2'071**	**2'329**	**2'552**	**2'854**
Operating costs					
Personnel costs	464	539	522	737	870
Maintenance, Energy & Insurance	1'044	1'121	1'348	1'395	1'492
Sales & General Administration incl. Concession Fee	1'159	1'349	1'475	1'625	1'799
Total operating costs	**2'667**	**3'009**	**3'345**	**3'756**	**4'161**
Depreciation	1'651	1'942	2'074	2'194	2'225
Total costs	**4'318**	**4'950**	**5'419**	**5'950**	**6'386**
Reasonable ROCE (16%)	3'173	3'156	3'135	2'964	2'650
Total costs including reasonable return (B)	**7'490**	**8'106**	**8'555**	**8'914**	**9'036**
Net Deficit to be recovered through UDF (B-A)	**(6'145)**	**(6'035)**	**(6'226)**	**(6'362)**	**(6'182)**

It can be seen that the projected revenues from present aeronautical charges without UDF are grossly inadequate to recover the costs for providing airport infrastructure and facilities to passengers at the new airport at international standards. The introduction of the User Development Fee from airport opening onwards as defined in the Concession Agreement is crucial for the financial feasibility of the project. It may also be noted that the Union Budget of 2004/2005 by the Finance Ministry specifically approved charging of UDF by BIAL.

We propose to levy a UDF tariff of Rs. 675 per departing domestic passenger and Rs. 955 per departing international passenger from airport opening, with discounts for transfer passengers which use the infrastructure only to a limited extent. The following table shows the resulting UDF revenues over the first 5 years of operation:

	User Development Fee (INR per departing pax)	Revenue (INR Mio.)				
		Year-1	*Year-2*	*Year-3*	*Year-4*	*Year-5*
		2008-09	**2009-10**	**2010-11**	**2011-12**	**2012-13**
Domestic	675.0	3'340	3'826	4'236	4'571	5'028
Domestic Transfer	150.0	78	101	125	157	173
International	955.0	1'074	1'329	1'528	1'757	1'933
International Transfer	200.0	7	12	13	15	17
Total UDF Revenues		**4'499**	**5'268**	**5'902**	**6'500**	**7'150**

It is seen that there is a cumulative net deficit in the aviation segment even after considering planned UDF tariffs, though we anticipate the cumulative deficit to narrow down over a longer time frame and there is room for reducing the UDF after the first five years of operation if the traffic growth is as dynamic as it has been assumed.

While it is true that the current traffic levels at Bangalore are substantially higher than initially anticipated, investment in infrastructure as well the provided capacity of the airport have also been substantially increased by a total additional investment of Rs.1070 crores. In spite of these substantial additional investments (increasing for example the number of aircraft stands from initially 13 to 72), the proposed UDF is still within the limits as agreed with the MoCA when executing the Concession Agreement, and BIAL does not request any increase of the UDF, as it usually happens in the international context when capacity is increased.

D. Non-Aviation Revenues

Non-aviation income comprises of revenues from commercial activities (advertising, retail, food & beverages, parking, etc.) and real estate leases and rentals. Table 3 below gives an overview of planned non-aviation revenues and expenses.

	Year-1	*Year-2*	*Year-3*	*Year-4*	*Year-5*
Non Aviation Revenue & Costs	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**
Total Non Aviation Revenue	**1'173**	**1'721**	**2'094**	**2'419**	**2'967**
Operating costs					
Personnel costs	95	110	107	150	178
Maintenance, Energy & Insurance	244	263	332	341	365
Sales & General Administration	180	222	251	285	330
Total operating costs	**518**	**595**	**690**	**776**	**873**
EBITDA	**655**	**1'126**	**1'404**	**1'643**	**2'095**
EBITDA%	*56%*	*65%*	*67%*	*68%*	*71%*

As can be seen, the non-aviation revenues will constantly grow over the time period, but cannot compensate any net deficit of the aviation segment in the short term, nor does the Concession Agreement between BIAL and MoCA foresee any such cross-subsidy of the aviation segment through non-aviation revenues. Nevertheless, with the shortfalls outlined above, the non-aviation revenue will very much compensate the net deficit of the aviation segment in the following years.

It has to be noted that BIAL has so far concentrated on providing aeronautical infrastructure and for this reason the non-aviation revenues will be rather small for the first few years. With the increasing non-aviation revenues, the UDF is also likely to be reduced after the first 5 years.

E. Conclusion

With above information, we have given you full transparency on the main cost and revenue elements of BIAL.

We respect your concern that airport charges should be levied in a sensitive way by the new public private partnerships and therefore agree to

- keep landing, parking and PSF charges at the existing levels in the first year of operation;
- increase them thereafter less than required to compensate inflation;
- levy UDF charges less than necessary to cover all aviation related costs with aviation revenues;
- use non-aviation revenues to compensate in the short term deficits of the aviation segment.

We kindly ask you for your understanding that new greenfield airports at international standards can only be funded with reasonable passenger charges. The proposed User Development Fees are still low in the international context. Future expansion of the airport infrastructure can only happen if the business plan of BIAL is based on solid grounds. Also, we kindly ask you to appreciate that BIAL will use more than 90% of its land for pure aviation infrastructure and less than 10% of its land for commercial real estate. We believe that our main focus must be the development of a professional aviation platform, and the same is only possible with reasonable aeronautical tariffs.

We therefore intend to levy the indicative User Development Fee (as agreed between the parties in the above referred correspondence underlying the concession agreement) at Rs. 675 per departing domestic passenger and Rs. 955 per departing international passenger from airport opening till final approval of the tariffs by the IRA.

We hereby request you to acknowledge receipt of this letter in token of having noted the contents herein.

Thanking you,

Yours truly
for BANGALORE INTERNATIONAL AIRPORT LIMITED

Albert Brunner
Chief Executive Officer

Cc:
- Mr. K.N. Shrivastava, Joint Secretary, Ministry of Civil Aviation
- Ms. Anna Roy, Executive Director, Ministry of Civil Aviation

I.B. MoCA's grant of ad-hoc UDF of INR 1070 and INR 260 for International and domestic passengers and details of information awaited from BIAL

F. No. AV.20015/ 003/2003-AAI
Government of India
Ministry of Civil Aviation
AD Section
****

'B'-Block, Rajiv Gandhi Bhavan,
Safdarjung Airport, New Delhi
Dated 03.04.2008.

To,
Mr. Albert Bruner,
Chief Executive Officer,
Bangalore International Airport Limited,
118, Gayathri Lakefront, Outer Ring Road,
Hebbal, Bangalore-560024

Sub: User Development Fee at the Bangalore International Airport.

Sir,

I am directed to refer to your letter dated March 28, 2008 regarding the levy of User Development Fee (UDF) from the date of airport opening at Bangalore International Airport.

2. Your proposal to levy a UDF @ Rs.1070/-, inclusive of all taxes on international departing passengers w. e .f. the airport opening date on an 'ad-hoc' basis has been approved. As regards the other regulated charges, viz. Landing and Parking Fee and Passenger Service Fee, it should be at the existing rates to all aircrafts and all passengers as applicable at other airports.

3. Once the final audited accounts have been submitted by Bangalore International Airport Limited (BIAL) to the Govt. of India, a final decision will be taken on fixation of UDF charges both for domestic and international departing passengers. The ad-hoc UDF would remain in force till the earlier of the following:

(a) final audited figures submitted by BIAL,
(b) guidelines for determination of UDF finalized by Ministry of Civil Aviation (MoCA), or
(c) 3 months from airport opening date.

4. The tariff would be finalized thereafter as per the guidelines of MoCA and the Concession Agreement.

Received by: On: 10/4/08
To: A.B.
cc:
For action [X]
For discussion [ ]
For feedback [ ]
For Info [ ]
For Record [ ]

Yours faithfully,

(Vijay Singh)
Under Secretary to the Government of India
Tele-24640217

F. No. AV.20036/007/2008-AD
Government of India
Ministry of Civil Aviation
****

Rajiv Gandhi Bhawan,
New Delhi-110003.

To

Dated: 9th January, 2009

Mr. Albert Brunner,
Chief Operating Officer,
Bangalore International Airport Ltd.
Outer Ring Road, Hebbal,
Bangalore 560024

Subject: **Levy of User Development Fee – reg.**

Sir,

I am directed to refer to your reference BIAL/LGL/arr/236 dated 18.11.2008 on the subject noted above and to say that in terms of the Article 10.2.1 of the Concession Agreement, the regulated charges should be consistent with the ICAO policies. Further, as per the Article 10.2.2, prior to airport opening BIAL shall seek approval from this Ministry for the regulated charges, which shall be based on the final audited project cost. This Ministry shall *subject to the proposed regulated charges being in compliance with the principles set out in Article 10.2.1*, grant its approval thereto within a period of 60 days of the date of the application being submitted by BIAL. Therefore, a plain reading of the both the Articles, viz., Article 10.2.1 and Article 10.2.2 brings out the two main compliance parameters for grant of approval for levy of UDF viz.,

(i) the airport charges are to be based on final audited project cost;

(ii) the levy of airport charges should be consistent with and in compliance of ICAO policies.

The ICAO policies on charges for airport and air navigation services are set out in Doc 9082. A plain reading of Doc 9082 makes it evident that UDF computation should allow pass through of "reasonable cost" and should ensure "safeguarding the interest of the airport users". It is, therefore, imperative for this Ministry to ensure that before any approval for collecting UDF is granted to BIAL a proper diligence of information is undertaken to determine that the proposed charges are consistent with and in compliance of the ICAO policies. Further, it needs to be observed that Article 10.2.2 clearly makes the grant of approval, within a period of 60 days, subject to the proposed charges being in compliance with the principles set out in Article 10.2.1, i.e., the ICAO policies.

2. Based on the above understanding this Ministry had sought clarifications/information/documents for conducting diligence. The table below provides the list of information required and the status of submission thereof from your end.

S. No.	Documents Required	BIAL
1	Final audited project cost certificate	Available
2	Quarterly Audited Financial Statements (In the absence of audited, provisional may be submitted)	Awaited
3	Certified Statement of classification of assets in Aeronautical, Non Aeronautical and common assets	Awaited
4	Approved Business Plan	Awaited

5	Certification from Statutory Auditors that Transparent competitive bidding process has been carried out	Awaited (Minutes of Board meeting have been provided as of now)
6	Certificate of independent engineer certifying commissioning of assets	Available
7	Concession agreement	Available
8	Declaration by the airports company as to the grants received	Available
9	Loan Sanction Letters	Available
10	Interest reset letters if reset already done	Awaited
11	Details of working capital arrangement	Awaited
12	Certificate from the statutory auditors providing details of pre-bid expenses incurred	Available
13	Certification by the company providing details of government grants received	Available
14	Copies of agreements between the airport company and its service providers	Awaited
15	Detailed computation (along with assumptions) of the revenue projection (split in to aeronautical and non –aeronautical) for the projected period	Awaited

3. As you would observe, it is the delay in furnishing of requisite information by BIAL which has prevented the Government of India from making a determination that the charges proposed by BIAL are consistent with and in compliance of the ICAO policies and thereby taking a view in the matter. As such, there has been no default on the part of the Government of India.

4. In view of the position stated above, I am directed to request you to provide the complete information, at the earliest, so as to enable the Government to conclude the diligence process and take a final view in respect of the proposals submitted by BIAL. The Ministry of Civil Aviation looks forward to cooperation and compliance on part of BIAL so that the project and the larger interests of the user public do not suffer.

5. In the meantime, BIAL is permitted to levy a UDF @ Rs. 260/- per departing domestic passenger, with effect from 16.01.2009, on an 'ad-hoc' basis. This levy shall be inclusive of all applicable taxes. Further, BIAL may please finalize their expansion plan within a period of three months.

6. This issues with the approval of Minister of State for Civil Aviation (Independent Charge).

Yours faithfully,

(Sandeep Prakash)
Director
Tel No.24616025

I.C. BIAL's letter to MoCA asking for revision in domestic UDF to INR 375

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Bengaluru INTERNATIONAL AIRPORT

January 23, 2009

Mr. M. Madhavan Nambiar
Secretary to the Government of India
Ministry of Civil Aviation
Rajiv Gandhi Bhawan
Safdarjung Airport
New Delhi 110 003

Sub: Ad-hoc Domestic UDF for BIAL

Dear Sir,

We make reference to your letter dated 9th January, 2009 in which you approved an ad-hoc Domestic UDF of Rs. 260/- per departing passenger. As per the aforementioned letter, we have started collecting this fee effective 16th January, 2009 and the whole procedure is going on well without any inconvenience to the passengers.

We take note that the Ministry has, for the time being approved an ad-hoc domestic UDF. However, even for an ad-hoc UDF, we had expected a significantly higher amount. This expectation can be explained by three facts:

1. BIAL has to resume immediately the process for the next expansion. An ad-hoc UDF of Rs. 260/- does not allow any expenditures of this kind.
2. The present traffic volume is much lower than anticipated (6.2 mio instead of 8.3 mio domestic passengers from Airport Opening Date (AOD) till 31st March, 2009).
3. The delay in the UDF approval has resulted in significant losses for BIAL during the last seven months since AOD.

Based on these facts, we consider an interim ad-hoc UDF amount of Rs. 375/- as reasonable and justifiable, pending final approval by the Ministry / Regulator.

We therefore kindly request you to reconsider this. We will formally answer to the questions raised by you in your letter dated 9th January, 2009 in the next few days.

Thanking you,

Yours faithfully,
for BANGALORE INTERNATIONAL AIRPORT LIMITED

Albert Brunner
Chief Executive Officer

C C: Mr. Stoeckl-Pukall, Embassy of Germany, Delhi
Mr. D. Freihofer, Embassy of Switzerland, Delhi

I.D. BIAL's letter to MoCA asking for revision in domestic UDF to INR 375 at par with Hyderabad airport

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Bengaluru INTERNATIONAL AIRPORT

BIAL/MoCA/UDF

February 18, 2009

Secretary to the Government of India
Ministry of Civil Aviation
Rajiv Gandhi Bhawan
Safdarjung Airport
New Delhi 110 003

Kind Attention: Mr. Sandeep Prakash, IAS, Director

Sub: Domestic User Development Fee (UDF) at BIA

Sir,

Reference is invited to the Ministry letter No. AV.20036/007/2008-AD dated 9th January, 2009 approving levy of domestic UDF of Rs. 260/- *inclusive of taxes* on ad-hoc basis with effect from 16th January, 2009.

We request you to kindly approve the domestic adhoc UDF *exclusive of taxes* in order that BIAL realises the full amount of Rs. 260/- per departing domestic passenger. It becomes therefore necessary to revise the UDF payable to Rs. 300/- inclusive of taxes. This rounded off amount of Rs. 300/- is suggested to facilitate convenient transaction by passengers.

Notwithstanding the above, we reiterate our request for a revision in the domestic adhoc UDF to atleast Rs. 375/- per departing passenger (on par with that of Hyderabad International Airport Limited) pending a final decision on the quantum.

We will be grateful to you for an early action.

Thanking you,

Yours faithfully,
for BANGALORE INTERNATIONAL AIRPORT LIMITED

Marcel Hungerbuehler
Chief Executive Officer

Registered Office : 118 Gayathri Lakefront, Outer Ring Road, Hebbal, Bangalore 560 024 India

I.E. MoCA's letter to AERA to consider the request from BIAL

(1)

F. No. AV.20036/014/2009-AD
Government of India
Ministry of Civil Aviation
AD Section
****

Safdarjung Airport, New Delhi,
Dated 06.10.2009.

To,
Shri Sandeep Prakash,
Secretary,
Airports Economic Regulatory Authority of India,
Safdarjung Airport,
New Delhi.

Sub: Determination of UDF by AERA- pending cases to be transferred to AERA.

Sir,

I am directed to refer to d.o. letter No. AERA/20011/DIAL-DF/2009 dated 10.09.2009 from Chairman, AERA on the above-mentioned subject and to forward herewith a set of the relevant extracts of files and correspondence (photocopies) of the proposals received from M/s BIAL and HIAL pertaining to determination of UDF at Bangalore International Airport, Devenahalli and Rajiv Gandhi International Airport, Shamshabad for further necessary action, as desired. The relevant agreements executed in this regard are available on this Ministry's web-site.

Yours faithfully,

(Uma Nand)
Under Secretary to the Government of India.
Tele-24640214.

Encl:
(i) Relevant extract of notings of files and correspondences relating to determination of BIAL's UDF.
(ii) Relevant extract of notings of files and correspondences relating to determination of HIAL's UDF.
(iii) M/s CRISIL's report (in original) received from AAI.
(iv) Independent Engineers' report in respect of M/s BIAL (in original).

I.F. BIAL's letter to AERA in response to Authority's follow-ups

PAGE 01/01

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Bengaluru INTERNATIONAL AIRPORT

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BIAL/CEO/UDF

January 22, 2010

Mr. Sandeep Prakash
Secretary
Airports Economic Regulatory Authority of India
Room No. 354
Rajiv Gandhi Bhavan
New Delhi 110 003

Sub: User Development Fee

Dear Sir,

This is with reference to the application of BIAL for an increase in UDF. As you may be aware GVK has taken over the Management of BIAL w.e.f. 19th January, 2010. Whereas there is definitely a need for increase in UDF, BIAL would like to understand in detail the parameters for sanction of UDF in the process of being finalized by AERA. Once the parameters are understood, BIAL will submit the appropriate information at the earliest possible.

Thanking you for your support,

Yours sincerely,
for BANGALORE INTERNATIONAL AIRPORT LIMITED

Marcel Hungerbuehler
Chief Executive Officer

I.G. Reference of UDF in the Concession Agreement

Schedule 6
Regulated Charges

Pursuant to the principles set out in Article 10.2 of this Agreement, BIAL shall be entitled to levy and recover from airline operators, passengers and other users and in respect of both domestic and international aircraft and passenger movements, at rates consistent with ICAO Policies, the following Regulated Charges:

(i) Landing, Housing and Parking charges (Domestic and International):

The charges to be adopted by BIAL at the time of airport opening will be the higher of:

(a) The AAI tariff effective 2001 duly increased with inflation index, as set out hereunder, upto the airport opening date **Or**

(b) The then prevailing tariff at the other AAI airports

(ii) Passenger Service Fee (Domestic and International):

The charges to be adopted by BIAL at the time of airport opening will be the higher of:

a) The AAI tariff effective 2001 duly increased with inflation index, as set out hereunder, upto the airport opening date **Or**

b) The then prevailing Passenger Service Fee at the other AAI airports

The Passenger Service Fee chargeable by BIAL, as given above, is inclusive of the cost of Security Expenditure on Central Industrial Security Force (CISF). This component of cost towards Security Expenditure on CISF shall be revised upwards by BIAL as and when directed by GOI.

(iii) User Development Fee (UDF) (Domestic and International):

BIAL will be allowed to levy UDF, w.e.f Airport Opening Date, duly increased in the subsequent years with inflation index as set out hereunder, from embarking domestic and international passengers, for the provision of passenger amenities, services and facilities and the UDF will be used for the development, management, maintenance, operation and expansion of the facilities at the Airport.

The Regulated Charges set out in Schedule 6 shall be the indicative charges at the Airport. Prior to Airport Opening BIAL shall seek approval from the Ministry of Civil Aviation for the Regulated Charges, which shall be based on the final audited project cost.

Note: (a) Charges will be calculated on the basis of nearest MT (i.e. 1000 kgs)

(b) The minimum fee for per single landing will be INR 1000.0

(c) Peak hour surcharge on International landing between 2301 hrs (IST) to 2400 hrs (IST) will be 5%

(d) If US $ rates are to be charged the following rule for conversion, US$ into INR the rate as on the 1st day of the month for 1st fortnight billing period and rates as on 16th of the month for the 2nd fortnightly billing period, will be applicable.

(e) All Tariffs are net for BIAL. Any taxes such as Service tax, if applicable, will be over and above the tariff proposed.

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I.H. Changes proposed to BIAL's submission in Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till

- Changes proposed to BIAL's submission as given in Table 8 of Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till is detailed below:

Table 152: Changes proposed to BIAL's submission as given in Table 8 of CP14

Particulars	Claim by BIAL	Observations by Authority
Cost of Debt	Claimed as Interest cost / average loan balance	The Authority notes that these are based on the audited details of the Interest Cost and Debt balances and hence considered as such.
Cost of Equity	24.4%	The cost of equity proposed to be considered for BIAL for the control period is proposed to be allowed for the pre-control period also. Refer Para 13 below on Cost of Equity wherein the Cost of Equity at 16% is proposed.
Fair Rate of Return	Equity considered for the purpose of Gearing has been computed considering Equity excluding losses in case of Accumulated P&L having Debit balance and including P&L balance in case of Accumulated P&L being in credit.	There have been cumulative losses during the first 2 years, as can be seen from the audited Financial statements. Hence the Authority proposes to accept the methodology submitted by BIAL.
Regulatory Asset base considered for return	Average RAB as per books has been considered except for 1st year of operations where the closing RAB has been considered proportionate to the number of days in Operation of the airport (312 days of 365 days)	In view the Airport Operations commencing on 23rd May 2008, the Operator did not have a significant Opening Asset Base as of 1st April 2008, with which the average asset base (as prescribed in Direction 5) could be considered. Hence Authority proposes to consider the submission made by BIAL. The Authority has considered Foreign Exchanges loss / gain values capitalized to the asset values, and appropriately adjusted the RAB on this account.
Depreciation	Considered as per books	The Authority proposes to consider the proposal submitted by BIAL.
Operating Expenditure	As per audited financials, excluding: Forex gains/ losses Including Bad debts	Bad Debts Provisions are not proposed to be included as part of the Operating Expenditure for computation of shortfall.
Income Tax	Total tax payment (both charged off to P&L and carried as credit in books) has been considered for claim	Submission is proposed to be considered.
Revenue from Operations	As per financials	The Authority noted that, while considering the Aeronautical Income and Non-Aeronautical Income, BIAL has not considered Interest Income which forms part of the "Other Income" in financials. The Interest

Particulars	Claim by BIAL	Observations by Authority
		Income earned is proposed to be included as part of Non-Aeronautical revenue and adjusted from the ARR, in computation of the shortfall. The Authority notes that BIAL has submitted certificate from a Chartered Accountant detailing the Interest received on the Security Deposit received for a hotel project. The Authority proposes to consider the Interest Income, excluding the Interest earned on hotel deposits as part of the Non-Aeronautical Revenues.
Opening P&L Shortfall	Opening accumulated losses as of 1st April 2008 – Rs. 53.3 Crores has been claimed as Shortfall in 2008-09	The Authority proposes to compute WACC considering the full value of Equity invested (without reducing the Accumulated losses). Hence, the Authority proposes not to allow accumulated losses as of Airport opening date (i.e. Rs. 53.3 Crores) to be added to the shortfall computations.
Calculation of Concession Fee and OMSA Fee on the Pre-control shortfall	Reimbursement of OMSA Fee at 2% and Concession Fee at 4% as the same is payable on any revenue earned by BIAL.	Authority has examined the issue of the OMSA fee payable to M/s Unique in Para 17.67.3 below. The Authority has allowed OMSA Fee at 1.29% as was paid by BIAL to M/s Unique (though in the agreement the OMSA Fee has a ceiling of 2%). It proposes to allow the Concession Fee of 4% as per the Concession Agreement.

- The shortfall claim considered by Authority in Consultation Paper no. 14/ 2013-14 dated 26th June 2013 (CP14) for determination of aeronautical tariffs of BIAL for the First Control Period under single till is given in table below:

Table 153: Shortfall claim considered by the Authority

Particulars	FY 2009	FY 2010	FY 2011	Total
Fair rate of return on RAB	132.62	164.27	161.39	458.28
Depreciation	113.46	134.40	135.31	383.17
Opex	146.26	163.60	176.10	485.96
Income Tax	0.86	8.78	29.61	39.25
Aggregate Revenue Requirement	393.20	471.06	502.40	1366.66
Less: Revenue from operations (Aero revenue, non – aero revenue and interest income)	(315.41)	(474.01)	(559.91)	(1349.33)
Net shortfall	77.79	(2.96)	(57.51)	17.32
Add: Calculation of concession fee and OMSA fee on the pre-control period shortfall	4.34	(0.17)	(3.21)	4.17
Total claim	**82.13**	**(3.12)**	**(60.72)**	**18.29**
Compounding factor	1.18	1.09	1.00	
Compounded value	**97.30**	**(3.41)**	**(60.72)**	**33.17**

I.I. Shortfall claim considered by the Authority in Consultation Paper no. 22/ 2013-14 dated 24th January 2014 which was an addendum to CP14 (CP22) under shared till

a) The shortfall claim considered by the Authority after making necessary changes based on EIL report is given below:

Table 154: Shortfall claim considered by the Authority in CP22

Particulars	FY 2009	FY 2010	FY 2011	Total
Fair rate of return on RAB	127.15	160.54	157.74	445.43
Depreciation	109.27	129.51	130.41	369.19
Opex	146.28	163.64	176.08	486
Income Tax	0.86	8.70	29.62	39.18
Aggregate Revenue Requirement	383.56	462.38	493.85	1339.79
Less: Revenue from operations (Aero revenue, non – aero revenue and interest income)	(315.41)	(474.22)	(559.88)	-1349.51
Net shortfall	68.15	(11.83)	(66.02)	-9.7
Add: Calculation of concession fee and OMSA fee on the pre-control period shortfall	3.81	(0.66)	(3.69)	-0.54
Total claim	**71.95**	**(12.49)**	**(69.71)**	**-10.25**
Compounding factor	1.18	1.09	1.00	
Compounded value	**85.24**	**(13.65)**	**(69.71)**	**1.88**

I.J. Stakeholder responses and extracts from AERA Act

a) The authority also noted the response from various stakeholders on the Pre-control period losses. Some of the responses are mentioned below:

British Airways *– "...on the issue of pre-control period losses, AERA should not have retrospective jurisdiction over the period prior to its formation in September 2009, as there was already a regulator during that period (the Ministry).* ***AERA should therefore exclude the period up to September 2009 when assessing pre-control period losses****..."*

IATA *– "AERA was established by the Indian Government through notification no GSR 317 (E) dated 12 May 2009. Prior to the establishment of AERA, the Ministry of Civil Aviation was the de facto economic regulator. IATA is of the strong view that legally, the Authority does not have jurisdiction over the period prior to its establishment and especially since there was a separate entity performing the regulator's role at that time i.e. the Ministry.* ***Therefore, in assessing the pre-control period claim, the period between 24 May 2008 (the airport opening) and May 2009 (the establishment of AERA) should be excluded****. This principle should be observed notwithstanding the magnitude of the pre-control period claim. Therefore, the Authority's proposed pre-control losses of Rs33.17 Crore should be re-computed..."*

b) In addition to the above comments from stakeholders, the Authority also noted from the AERA act that "The AERA Act came into being on 1st January 2009 when the GoI notified AERA Act. The powers of determination of charges of aeronautical services as well as UDF, etc. were conferred to the Authority by the GoI on 1st September 2009 when Chapter 3 of the AERA Act was notified."

I.K. Changes proposed by Authority in Second Control Period and recomputed ARR

a) The Authority made the following changes to BIAL's submission in the Second Control Period:

- Consider the expenses allocation ratio considered by the Authority for the First Control Period for pre-control period also.
- Consider the asset allocation ratio considered by the Authority for the First Control Period for pre-control period also.
- The Authority noted that BIAL had considered pre–Airport opening Date opening day losses as part of first year operating expenditure. This was proposed to be disallowed by the Authority.
- Consider return on equity at 16% against 21.48% considered by BIAL
- Gearing ratio error and rate multiple corrected
- Consider CGF as aeronautical revenues
- Utility recovery which was considered by BIAL as Non-Aero Income adjusted with Opex
- Interest income considered fully, without excluding interest from cash received from Hotel as Deposit
- Rental income considered for Land given on lease to Airport Hotel
- Rental revenues received from Concessionaires rendering Aeronautical Services considered as Aeronautical Income
- Adjustment to RAB as per EIL report

b) The over recovery computed and proposed to be deducted from the ARR for the Second Control Period of BIAL as per Table 5 of Second Control Period order is given below:

Table 155: Recomputed pre-control period ARR and (Under) / Over recovery by AERA in Second Control Period order under 40% shared till

Particulars	**FY 2009**	**FY 2010**	**FY 2011**	**Total**
Average RAB for calculating ARR	1,565.26	1,516.85	1,413.96	
Fair Rate of Return	8.33%	9.16%	9.80%	
Return on Assets	111.47	138.91	138.60	
WC interest	0.00	1.18	0.73	1.91
Depreciation	97.20	116.05	116.27	329.52
Opex	123.08	132.05	136.22	391.35
Estimated IT reimbursement	0.00	3.17	12.08	15.25
Total gross ARR	331.75	391.35	403.90	1,127.00
Less: 40% of non – aero revenues	(33.33)	(38.72)	(52.28)	-124.33
Add: Concession fee on regulated charges	9.64	15.54	17.63	42.81
Net ARR	**308.06**	**368.18**	**369.25**	**1,045.49**
Actual revenues	**241.04**	**388.46**	**440.70**	**1,070.20**
Over/ (Under Recovery)	-67.03	20.28	71.45	24.70
Over/ (Under Recovery) from September 2009		11.83	71.45	83.28

Particulars	FY 2009	FY 2010	FY 2011	Total
Over/ (Under Recovery) indexed till 1st April 2016				**141.55**

I.L. Stakeholder's comments in Second Control Period and Authority's response

a) Some relevant comments given by various stakeholders on Authority's analysis of pre-control period shortfall is given below:

- APAO: "…We would like to draw the Authority's attention to the Hon'ble TDSAT Order wherein the Tribunal has rejected a technical plea contending that the regulator had no jurisdiction to determine tariffs for a period prior to the notification of its powers in September 2009. The tribunal upheld that there is no express or implied embargo prohibiting the Authority from regulating prior to notification of its powers for tariff determination**.** In fact, the Hon'ble TDSAT order has clarified that any tariff determination exercise left unfinished by the Central government could be finished by AERA once it was legally constituted. In addition, Para 67 of the Hon'ble TDSAT Order clearly slates that the Central Government was fully aware of the tariff determination exercise by the Authority in the case of DIAL for the period as it has issued communications relating to tariff fixation without any objections. In such a scenario, the Tribunal observed that it would be futile to direct the Central Government to go through the formality of fixing tariffs when it cannot complete the exercise in a meaningful and proper manner so as to avoid retrospect impact and delay. Finally, it was also mentioned that Section 13 of the AERA Act "gives sufficient latitude in selecting an appropriate beginning of the first regulator term of 5 years subject to rules of transparency and fairness. This clearly dismisses the argument of the authority not having jurisdiction over the period prior to notification of its powers."

- HIAL: "…Also, the appellate tribunal Hon'ble TDSAT in a recent case of Delhi International Airport Limited (DIAL) had dealt with similar issue and ordered the following: "Once AERA was legally constituted from September 2009, the unfinished exercise could have been finished only by AERA. Clearly, the central government has the authority to consult independent expert body for the period between 01.04.2009 and 01.09.2009 when AERA came into existence. The exercise by AERA for that period has been within the knowledge of central government which has issued communications relating to tariff formulation. In absence of any objection from any quarters including central government, it would be futile to direct the Central Government to go through the formality of fixing the tariffs for the 5 months between April'2009 and August'2009 when Central Government cannot exercise in a meaningful and proper manner so as to avoid retrospectively any delay." The above order clearly states that AERA has stepped into MoCA role as far as tariff determination is concerned and any unfinished work of MoCA has to be completed by AERA..."

- IATA: "…For the First Control Period AERA used a 40% shared till but was clear that the true up mechanism would be made on a Single till basis. However, it is now proposing to change such decision and to adopt a true up on the basis of a 40% shared till on the basis of "expansion needs". AERA should not change its decision solely on the basis of capital expenditure needs as that would spare shareholders from the responsibility to provide adequate capital to finance investments. Moreover, it would constitute prefunding, and on top, the capex will be included in the RAB and the company would be remunerated for it…"

- Siemens: "…In case of major airports in India, including BIAL as mandated by law, aeronautical tariffs are to be regulated and an airport operator cannot suo moto adjust / increase its tariffs even to recover any losses. In these circumstances, non – consideration

of such losses incurred by the authority would lead to BIAL bearing these losses – which is against the basic principles of economic regulation regime in the country…"

- BIAL's response to AERA's treatment basis the EIL report: "…BIAL would like to highlight that while the authority has not considered performance of the airport for the pre-control period before September 2009, the Authority has disallowed costs incurred eve prior to September 2009, based on EIL report (disallowance from opening RAB as of 24th May 2008 by INR 69.45 cr.)…"
- BIAL also mentioned that "…the CA of BIAL provides for tariff determination either by the Ministry of by the Independent Regulatory Authority (IRA) as the case may be. Initially, the ministry determined the ad – hoc tariffs where final tariffs were to be determined during a subsequent period. The authority is proposing to consider tariffs from September 2009 rather than inception of the airport leaving the tariff determination incomplete for the period from inception of airport to September 2009…"
- BIAL's submission on over – recovery: "…BIAL requests the Authority not to reduce purported over recovery until such time that the Hon'ble TDSAT decides on the issue…"

b) The Authority's analysis on the various stakeholder comments as well as on the submissions of BIAL is given below:

"The Authority notes that BIAL and the stakeholders supporting its claim for pre-control period losses have placed a good deal of emphasis on the Hon'ble TDSAT order on the fixation of control period for DIAL. In the case of DIAL, the choice of the control period was the main issue. The State Support Agreement of DIAL stipulated that the tariff determination should commence from the fourth year of operations by DIAL and therefore the Authority decided to fix the control period from 1st April 2009 more as a matter of convenience since the financial accounting period starts from 1st April and it would have been cumbersome and time consuming to separate the accounts from 1st September. The Authority is of the view that the Hon'ble TDSAT has upheld this practical stand taken by the Authority in its order relating to first control period order for DIAL. The Hon'ble Tribunal had noted that prior to the formation of AERA if MoCA had started the process of tariff determination it could not have finalised it within the short period available and therefore the unfinished work would have to be rightly entrusted to AERA which was by then in place. This should not be used as the ground for retrospective tariff determination for a period prior to the control period fixed by AERA and a period prior to formation of AERA. Process of going beyond the determined control period could result in never ending claims from other airports viz. AAI airports etc."

"The Authority also notes BIAL's request to alternatively not determine Pre-control period shortfall / over-recovery till the Appellate Tribunal decides on the appeal filed by BIAL. The Authority had in its Consultation Paper proposed to deduct the over recovery for the period from 1st September 2009 mainly on the ground that the approach and methodology should be consistent in the case of HIAL & BIAL. BIAL had approached the Authority to mitigate its losses during the pre-control period. Normally, the Authority should confine the process of tariff determination only to the control period. In case any Airport Operator claims hardship by way of losses, the Authority might consider it, from the date of its formation. And if there is no hardship, the right approach would be to ignore the transaction prior to the control period and limit itself to the tariff determination for the control period only as decided in the tariff order for the first control period. Besides, the Authority notes that this matter is sub-judice and

the authority would take a suitable view in accordance with the orders of the Appellate tribunal in this matter.

STUDY

ON

ALLOCATION OF ASSETS BETWEEN AERONAUTICAL AND NON-AERONAUTICAL ASSETS

for

KEMPEGOWDA INTERNATIONAL AIRPORT, BENGALURU (BIAL)

(Second Control Period: 2017-2021)

April 2021

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EXHIBIT II – AUDITOR CERTIFICATE SUBMITTED BY BIAL ON ASSET ALLOCATION

EXHIBIT III – FIXED ASSET REGISTER FROM FY17 TO FY20

EXHIBIT IV – ASSET ADDITIONS FOR FY21

1. OBJECTIVE OF THE STUDY

Bangalore International Airport Limited (also referred as "Bangalore airport" or "BIAL") is one of the major airports notified by Airports Economic Regulatory Authority of India ("AERA" or the "Authority") under the provisions of the AERA Act, 2008. It was formed as a joint venture of private and public sector agencies in order to develop and operate the airport. The Karnataka State Industrial and Infrastructure Development Corporation (KSIIDC), a Public sector undertaking of the Government of Karnataka (GoK) and Airports Authority of India (AAI), a Government of India (GoI) undertaking, together hold 26% equity and the strategic joint venture partners hold the remaining 74%. The airport commenced operations in May 2008.

AERA has adopted shared till approach for determination of tariffs of BIAL. Under the shared till approach, 30% of the non-aeronautical revenues are used to cross-subsidize the aeronautical revenues. Aeronautical tariffs under shared till are based on the aeronautical building blocks, that is, aeronautical Regulatory Asset Base (RAB), aeronautical depreciation, aeronautical opex and aeronautical tax.

RAB is the most significant driver for tariff determination as it also has an impact on other building blocks i.e., Fair Rate of Return (FROR), operation costs and depreciation. RAB's impact on tariff determination process is increasing with significant investments being made to expand capacity. Under the shared till approach, segregation of RAB into Aeronautical ('Aero') and Non-aeronautical ('Non-Aero') assets becomes an important determinant of tariff determination.

For this purpose, the Regulatory Asset Base is bifurcated between aeronautical and non-aeronautical assets. Bifurcation of regulatory asset base is dependent on many factors such as the usage of the assets, location of the asset, type of revenues generated from the asset, etc. Due to multiplicity of factors, a detailed analysis of assets in the books of account of BIAL is required to be undertaken to determine the aeronautical Regulatory Asset Base.

Therefore, AERA has decided to conduct a study on asset allocation between aeronautical and non-aeronautical assets for true-up of the 2nd control period. Since audited financial statements were available from FY17 to FY20 for the 2nd control period, the analysis of the bifurcation of asset additions till FY20 is based on actuals while the bifurcation for asset addition of FY21 is based on the forecast.

We examined the following documents for this study:

a) AERA Act, 2008 with its amendment in 2019
b) Concession Agreement between Government of India and BIAL
c) Land Lease Agreement of the Bangalore International Airport Limited
d) Previous AERA orders for BIAL
e) Previous AERA Orders to study the asset allocation methodology adopted by AERA for other airports
f) Orders of Telecom Disputes Settlement and Appellate Tribunal (TDSAT)
g) Audited fixed asset register of BIAL from FY17 to FY20
h) Forecast of FY21 asset additions
i) Clarification and details received from BIAL

2. OUR WORK PERFORMED

2.1 Steps for our work performed

2.1.1 AERA has undertaken allocation of assets between aeronautical and non-aeronautical assets in its orders and consultation paper for the major airports. The approach and methodology of AERA in these documents has been examined for undertaking this study.

2.1.2 Key steps as part of approach under the study are as follows:

a. Review Concession Agreement of BIAL, AERA Order no. 18/ 2018-19, Order no. 08/ 2014-15 and Order no. 15/ 2014-15 for BIAL, previous AERA Orders for other airports and the respective consultation papers to understand the asset allocation methodology adopted by AERA.

b. Review MYTP submission of BIAL to analyse consistency of asset allocation methodology adopted by BIAL for 2nd control period with the documents submitted in support of the methodology. These documents include the auditor's certificate on the asset allocation (attached as Exhibit I), Fixed Asset Register (attached as Exhibit II) and the allocation of terminal area into aeronautical and non-aeronautical.

c. Review auditor's certificate to examine whether asset allocation principles adopted by BIAL are in accordance with principles adopted by AERA.

d. Review asset category-wise classification done by BIAL into aero, non-aero and common assets.

e. Review fixed asset register including the description of the assets of BIAL from FY17 to FY20 for its usage, classification methodology, location and type of revenue generated from the asset.

f. Check consistency between the fixed asset register and the financial statements of BIAL from FY17 to FY20.

g. Seek clarification and additional details from BIAL to assess asset allocation, as required. These clarifications and details are related to methodology adopted, usage of assets, location of assets, etc.

h. Prepare the general principles for the asset allocation into aeronautical, non-aeronautical and common assets to ensure consistent treatment for all the assets.

i. Undertake asset wise analysis and classification into aeronautical, non-aeronautical and common assets using the general principles.

j. Revise Gross Block from FY17 to FY21 for BIAL based on the revised asset allocation.

2.1.3 Verification of Assets: Assessment of the assets commissioned by the airport operator during the second control period is based on the information/ reports provided by the airport operator including audited reports, Fixed Asset Register (FAR), AUCC Approvals, DPRs etc., the observations made during the site-visit and discussions held with the airport operator for clarifications.

2.1.4 The study has relied on the CA certificate submitted by the airport operator, audited financial statements of BIAL from FY 2017 to FY 2020 and the information available in the Fixed Asset Register to verify the capital expenditure incurred during the second control period and to understand the nature of the assets. We have not audited the capital expenditure, or any other underlying data submitted by BIAL and relied on the CA's certificate for the same.

3. EXECUTIVE SUMMARY

3.1 Segregation of assets

3.1.1 Assets have been segregated into aeronautical, non-aeronautical and common assets for the purpose of asset allocation.

3.1.2 We analysed AERA Act, 2008, Concession Agreement of BIAL with Government of India, asset allocation by AERA in its orders/ consultation paper for other airports to understand provisions related to the classification of assets.

3.1.3 Review of AERA Act and concession agreement of BIAL was undertaken to define aeronautical services. It was noted that the concession agreement of BIAL with the Government of India defines the "Airport Activities" and "Non-Airport Activities" in Schedule 3. The "Airport Activities" in Schedule 3 of Concession Agreement include aeronautical activities such as runways, taxiways, aprons, etc. as well as non-aeronautical activities such as airline lounges, duty free, banks/ ATM, restaurants, etc. Thus, the list given in "Airport Activities" is a mix of both aeronautical and non-aeronautical services. Therefore, BIAL's asset are proposed to be bifurcated based on the provisions of the AERA Act, 2008. We have also reviewed the asset allocation methodology adopted by AERA in its orders and consultation papers for other airports. In addition to review of the above documents, study of the asset allocation principles in previous BIAL orders and the directions of TDSAT Orders was also undertaken.

3.1.4 Assets are segregated into Aeronautical, Non-aeronautical and Common assets as follows:

a. **Aeronautical Assets** are assets which are required for performance of the aeronautical services at the airport. Aeronautical services are as defined under the AERA Act. These assets include runways, taxiways, aprons, ARFF related assets, BHS, ground handling, cargo terminals, approach roads, airside lighting, VIP/ reserved lounges, etc. Assets necessary to maintain the service quality of the airport have been considered as aeronautical except those located in the commercial real estate development.

b. **Non-aeronautical assets** are assets which are required for performance of the non-aeronautical services at the airport. These assets include car parking, lounges, advertisement, retail plaza, commercial real estate development, etc.

c. **Common assets** are assets which are not directly attributable to either aeronautical or non-aeronautical services. These assets include the terminal building, air conditioning, furniture, administrative office of airport company, etc. Common assets are bifurcated by BIAL between aeronautical and non-aeronautical assets based on the ratio of aeronautical and non-aeronautical area of the terminal building. AERA has adopted the approach to allocate the assets based upon terminal area ratio or gross fixed asset ratio. The study proposes to adopt the approach for bifurcation of common assets based on the terminal area ratio. The ratio of aero to non-aero terminal area is taken as average terminal area ratio of 85.73% in the second control period (please refer section 7.2.5).

3.1.5 The closing aeronautical RAB of FY16 as per the second control period order is considered as the opening aeronautical RAB of FY17 and closing aeronautical Gross Block of FY16 as per the second control period order is considered as the opening aeronautical Gross Block of FY17 for the study.

3.1.6 For the asset allocation study, the bifurcation of the asset addition from FY17 to FY21 has been undertaken.

3.2 Proposed adjustments to investment in RAB for second control period

3.2.1 Asset addition is bifurcated into two parts, first is the asset addition in the period from FY17 to FY20 based on the audited fixed asset register while the second is the asset addition in FY21 based on the forecast.

Asset additions from FY17 to FY20

3.2.2 Based on the revision of asset allocation methodology adopted for assets of BIAL, a revision in the aeronautical asset addition from FY17 to FY20 is undertaken in the audited Fixed Asset Register of BIAL.

3.2.3 Summary of the reclassification of the assets with its impact on the aeronautical asset addition from FY17 to FY20 has been presented in the table below.

Table 1: Revised aeronautical asset addition from FY17 to FY20 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	Total
(A) Total investments in fixed assets during FY17 to FY20 (as per FAR of BIAL)	**226.31**	**170.30**	**161.00**	**2042.42**	**2,600.03**
(B) Aero asset addition to RAB as per BIAL	**213.92**	**135.99**	**132.02**	**2,007.23**	**2,489.16**
(C) Proposed adjustment to RAB of BIAL due to change in segregation logic, for reasons below:					
(C.1) Reclassification from aeronautical to common					
Electrical and Power House Equipment	-3.19	-0.60	-0.70	-0.20	-4.69
BIAL App (mobile application)	-0.27	-0.32	0.00	0.00	-0.59
Water harvesting assets	-0.08	0.00	-0.01	-13.20	-13.29
(C.2) Reclassification from aeronautical to non-aeronautical					
Landscape in real estate area	-0.14	0.00	0.00	0.00	-0.14
Car park related asset	-0.17	0.00	0.00	0.00	-0.17
(D) Total proposed adjustments due to changes in segregation logic to RAB (D = C.1 + C.2)	**-3.84**	**-0.92**	**-0.71**	**-13.40**	**-18.87**
(E) Adjustment to RAB due to change in terminal area ratio*	-9.23^	-0.14	+15.71#	0.15	**+6.49**
(F) Total impact due to proposed changes (F = D + E)	**-13.06**	**-1.06**	**15.00**	**-13.25**	**-12.38**
(G) Adjusted aero asset additions to RAB during second control period as per this study (G = B + F)	**200.86**	**134.93**	**147.02**	**1993.98**	**2,476.78**

Impact due to change in terminal area ratio from 86.31% in FY18 to 85.34% in FY19 by BIAL as per para 6.2.2

* Impact on the asset addition due to the revised average terminal area ratio as per para 7.2.5

^ Impact on the aeronautical asset addition is due to revision of the terminal area ratio to average terminal area ratio (85.73%) in FY17 from 86.31% in FY16

Asset additions in FY21

3.2.4 Following changes to the FY21 asset additions are made to the revised submission of BIAL:

a. Enabling works capex of Eastern connectivity tunnel – Excluded as per 2nd control period order for BIAL

b. Considered express cargo capex as 100% aeronautical instead of BIAL's treatment of express cargo capex as non-aeronautical as per AERA Act, 2008.
c. Gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of applying it selectively on common assets. Common assets have been segregated in the asset register based on the average terminal area ratio as detailed in 3.1.4 and therefore, the same ratio (85.73%) is applied on the common assets. Based on the above, bifurcation ratio for FY21 capex of airport offices, ITI project and sustaining capex is revised from 91% to terminal area ratio of 85.73%.
d. Revised actual WPI in FY20 (3.64% to 1.7%) to apply on the special repairs cost of FY21 given in FY19 prices

3.2.5 Based on above, the revised aeronautical asset addition in FY21 has been presented in the table below.

Table 2: Revised aeronautical asset addition for FY21

S no	Projects	Revised submission of BIAL – total additions	Allocation as per BIAL	Aero addition to FY21 as per BIAL	Revised allocation as per the study	Revised Aero addition to FY21 as per the study	Impact of revision
1	Site preparation & Earthworks	21.98	100.00%	21.98	100.00%	21.98	0.00
2	Aircraft Rescue & Fire Fighting	8.86	100.00%	8.86	100.00%	8.86	0.00
3	Airport Offices - Phase I	3.89	91.00%	3.54	85.73%	3.33	0.20
4	Existing Runways / Taxiway Improvements - Phase 1b	193.94	100.00%	193.94	100.00%	193.94	0.00
5	Eastern Tunnel - Enabling works	86.55	100.00%	86.55	0.00%	0.00	86.55
6	Express Cargo	88.49	0.00%	0.00	100.00%	88.49	-88.49
7	ITI Project	86.60	91.00%	78.81	85.73%	74.24	4.56
8	Sustaining capex	200.59	91.00%	182.54	85.73%	171.97	10.57
	Total	**690.90**		**576.21**		**562.81**	**13.40**

3.2.6 **Summary:** Based on the above, the total reduction in the aeronautical asset addition on account of these adjustments for the second control period (from FY17 to FY21) is INR 25.78 cr.

Table 3: Revised aeronautical asset addition from FY17 to FY21 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Aero asset addition to RAB as per BIAL (A)	**213.92**	**135.99**	**132.02**	**2,007.23**	**576.21**	**3,065.37**

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Less: Impact due to proposed changes (refer Table 1 and Table 2) (B)	-13.06^	-1.06	15.00#	-13.25	-13.40	**-25.78**
Adjusted aero additions to RAB during second control period as per this study (C = A + B)	**200.86**	**134.93**	**147.02**	**1993.98**	**562.81**	**3,039.60**

Impact due to change in terminal area ratio from 86.31% in FY18 to 85.34% in FY19 by BIAL as per para 6.2.2

* Impact on the asset addition due to the revised average terminal area ratio as per para 7.2.5

^ Impact on the aeronautical asset addition is due to revision of the terminal area ratio to average terminal area ratio (85.73%) in FY17 from 86.31% in FY16

3.2.7 Gross block based on revised asset allocation methodology

3.2.8 Based on the revision of asset allocation methodology adopted for assets of BIAL, a revision in the aeronautical asset addition has been proposed. Summary of the reclassification of the assets as per the study with its impact on the aeronautical asset addition has been presented in the table below.

Table 4: Summary of reclassification of the assets as per the study

S no.	Reclassification	Increase/ decrease to aeronautical assets	Impact on aero gross block (INR cr.)
A	Aeronautical to common (FY17 – FY20)	Decrease	-18.57
B	Aeronautical to non-aeronautical (FY17 – FY20)	Decrease	-0.31
C	FY21 adjustment due to i) change in allocation ratio, ii) exclusion of ECT and iii) express cargo considered as aero	Decrease	-13.40
	Total		**-32.27**

* difference is due to rounding off

3.2.9 Additional details on the assets reclassified in the previous table are provided below:

Table 5: Revised Gross Block of BIAL of FY21 based on the reclassification of the assets

Particulars*	Aeronautical gross block	Non-aeronautical gross block	Total
Closing gross block as per BIAL (as at 31st March 2021) (A)	**6,428.38**	**576.56**	**7,004.93**
Gross fixed asset ratio before adjustment for FY21	**91.77%**	**8.23%**	
Adjustment to gross block on account of first control period aero and non-aero bifurcation#	**-45.65**	45.65	
Adjustment due to change in terminal area ratio (sum of E in Table 24**)**	**6.49**	-6.49	
Reclassification of aeronautical assets to common assets			
Buildings – Utilities and Electrical and power house equipment used for terminal building and airport	-4.69	4.69	
BIAL app (mobile application) - Thoughtworks project	-0.59	0.59	

Particulars*	**Aeronautical gross block**	**Non-aeronautical gross block**	**Total**
Water harvesting assets	-13.29	13.29	
Reclassification of aeronautical assets to non-aeronautical assets			
Buildings – Landscaping in the commercial real estate development area	-0.14	0.14	
Car park and advertising related assets under Airport Equipment – Operations related	-0.17	0.17	
Reclassification of FY21 asset			
FY21 asset addition adjustments	-13.40	13.40	
Total adjustments due to reclassification and change in terminal area ratio	**-25.78**	**25.78**	
Closing Gross block after adjustments (as on 31st March 2021)	**6,356.95**	**647.99**	**7,004.93**
Gross fixed asset ratio after adjustment for FY21	**90.75%**	**9.25%**	
Impact on the gross fixed asset ratio of FY21	**-1.02%**	**1.02%**	

* difference is due to rounding off; # in the FAR submitted by BIAL the opening aero Gross Block as on 1 April 2016 was INR 3,363.00 cr. whilst the closing aero Gross Block as per second control period order was INR 3,317.35 cr. The difference between the opening aero Gross Block of FY17 submitted by BIAL and closing aero Gross Block of FY16 assumed by AERA is on account of the revision of the bifurcation of the aeronautical and non-aeronautical assets of the first control period undertaken by AERA.

3.2.10 The year-wise revision in the asset allocation ratio of the Gross Block and the asset additions from FY17 to FY21 has been summarized in the table below:

Table 6: Revised Gross Block and asset additions of BIAL from FY17 to FY21 based on the revised asset allocation

Particulars*	**FY17**	**FY18**	**FY19**	**FY20**	**FY21#**	**Total**
Opening total gross block as per FAR of BIAL (A)	3714.01	3940.32	4110.62	4271.62	6314.03	22,350.59
Net additions after adjustment for disposals (B)	226.31	170.30	161.00	2042.42	690.90	3,290.93
Closing gross block as per FAR of BIAL (C = A + B)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero Gross Block as submitted by BIAL						
Opening aero gross block (D)	3,363.00	3,576.92	3,712.91	3,844.93	5,852.17	20,349.94
Net aero additions after adjustment for disposals (E)	213.92	135.99	132.02	2,007.23	576.21	3,065.37
Closing aero gross block (F = D + E)	**3,576.92**	**3,712.91**	**3,844.93**	**5,852.17**	**6,428.38**	**23,415.31**
Opening non-aero gross block (G = A - D)	351.00	363.39	397.70	426.68	461.87	2,000.65
Net non-aero additions after adjustment for disposals (H = B - E)	12.39	34.31	28.98	35.18	114.69	225.55

Particulars*	**FY17**	**FY18**	**FY19**	**FY20**	**FY21#**	**Total**
Closing non-aero gross block (I = G + H)	**363.39**	**397.70**	**426.68**	**461.87**	**576.56**	**2,226.20**
Total Gross Block (J = F + I)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero gross block ratio (K = F/J)	**90.78%**	**90.32%**	**90.01%**	**92.69%**	**91.77%**	**91.32%**
Reclassification of assets as per this study						
Opening aero gross block^ (L)	3,317.35^	3,518.21	3,653.14	3,800.16	5,794.13	20,082.99
Net aero additions after adjustment for disposals (M)	200.86	134.93	147.02	1,993.98	562.81	3,039.60
Closing aero gross block (N = L + M)	**3,518.21**	**3,653.14**	**3,800.16**	**5,794.13**	**6,356.95**	**23,122.59**
Opening non-aero gross block (O = A - L)	396.66	422.11	457.48	471.46	519.90	2,267.60
Net non-aero additions after adjustment for disposals (P = B - M)	25.46	35.37	13.98	48.44	128.09	251.33
Closing non-aero gross block (Q = O + P)	**422.11**	**457.48**	**471.46**	**519.90**	**647.98**	**2,518.93**
Total Gross Block (R= N+Q)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero gross block ratio (S=N/R)	**89.29%**	**88.87%**	**88.96%**	**91.77%**	**90.75%**	**90.18%**
Net impact on the aero additions (T = M – E)	**-13.06**	**-1.06**	**15.00**	**-13.25**	**-13.40**	**-25.78**
Net impact on aero ratio (U = S - K)	**-1.49%**	**-1.45%**	**-1.05%**	**-0.92%**	**-1.02%**	**-1.14%**

* difference is due to rounding off; # forecasted; ^ in the FAR submitted by BIAL the opening aero Gross Block as on 1 April 2016 was INR 3,363.00 cr. whilst the closing aero Gross Block as per second control period order was INR 3,317.35 cr. The difference between the opening aero Gross Block of FY17 submitted by BIAL and closing aero Gross Block of FY16 assumed by AERA is on account of the revision of the bifurcation of the aeronautical and non-aeronautical assets of the first control period undertaken by AERA

3.3 Summary of proposed adjustments in asset classification

3.3.1 A summary of proposed adjustments in asset classification as mentioned in the previous section has been provided below. The details of asset reclassification are available in Section 7.4.

A. Reclassification from aeronautical assets to common assets

3.3.2 Electrical and power house equipment

a. Reference in the report: 7.4.2
b. Allocation as per BIAL: Aeronautical
c. Observation: Power supply infrastructure at an airport provides power to air side, roads, terminal building and forecourts. These equipment include the DG sets, UPS, substations, power distribution board, low tension switchboards, high tension cables, etc. Since, these assets serve both the aeronautical assets as well as the common assets, bifurcation based on the usage is required.
d. Revised asset allocation: Accordingly, the assets serving the terminal building, forecourts, airport and not identifiable assets are proposed to be classified as common assets.
e. Impact on RAB for second control period: Reduction of INR 4.69 cr..

3.3.3 BIAL – App (mobile application) (Thoughtworks project) under Software & program licenses

a. Reference in the report: 7.4.3
b. Allocation as per BIAL: Aeronautical
c. Observation: On the query regarding the BIAL – App, BIAL responded that "This is a Customer Oriented Platform-APP exclusively for the Passenger Experience Enhancement - It enables Intimation & Notification of Flight, Boarding information, Wi-Fi connectivity, feedback of airport services etc." It is noted from the mobile application that in addition to providing flight information, the application also provides the details of the retail, F&B outlets, car parking, etc. Thus, the application provides information of both aeronautical and non-aeronautical services at the airport. Further, BIAL has classified its BIAL Public Portal – www.bengaluruairport.com as a common asset. BIAL App (mobile application) is also assumed to be a similar asset as BIAL public portal.
d. Revised asset allocation: Accordingly, the costs associated with Thoughtworks project for development of mobile app are proposed to be classified from aeronautical to common assets.
e. Impact on RAB for second control period: Reduction of INR 0.59 cr.

3.3.4 Water harvesting assets

a. Reference in the report: 7.4.4
b. Allocation as per BIAL: Aeronautical
c. Observation: BIAL has developed water harvesting ponds/ rain sumps to store rain water for use at the airport. It is noted that these rain water sumps serve both aeronautical and non-aeronautical assets.
d. Revised asset allocation: Accordingly, the costs associated with water harvesting ponds/ rain sumps are classified as common assets.
e. Impact on RAB for second control period: Reduction of INR 13.29 cr.

B. Reclassification from aeronautical assets to non-aeronautical assets

3.3.5 Buildings – Landscaping in the commercial real estate development area

a. Reference in the report: 7.4.5
b. Allocation as per BIAL: Aeronautical
c. Observation: Landscaping is undertaken by the airport to provide enhanced passenger experience while also meeting the environment sustainability goals of the airport. However, it was noted that landscaping undertaken around the airport hotel has also been considered as aeronautical by BIAL.
d. Revised asset allocation: Since, the assets forming part of the commercial real estate development are considered as non-aeronautical assets, the capital expenditure for landscaping in and around the commercial real estate development is also considered as non-aeronautical.
e. Impact on gross block: Due to change in asset allocation methodology, the reduction in gross block of Buildings – Landscaping in FY20 is INR 0.14 cr.
f. Impact on RAB for second control period: Reduction of INR 0.14 cr.

3.3.6 Car park and advertising related assets under Airport Equipment – Operations related

a. Reference in the report: 7.4.6
b. Allocation as per BIAL: Aeronautical
c. Observation: Car park and advertising related assets are non-aeronautical assets as per past orders of AERA. However, these assets have been considered as aeronautical by BIAL.
d. Revised asset allocation: Accordingly, the costs associated with car park and advertising related assets are classified as non-aeronautical assets.
e. Impact on RAB for second control period: Reduction of INR 0.17 cr.

C. Adjustments to proposed asset additions of FY21

3.3.7 Exclusion of enabling works for eastern connectivity tunnel

a. Reference in the report: 7.4.7
b. Allocation as per BIAL: Aeronautical
c. Observation: AERA in its second control period for BIAL had excluded the enabling works for eastern connectivity tunnel. Accordingly, these are excluded from the FY21 asset additions.
d. Revised asset allocation: Excluded from the FY21 asset addition.
e. Impact on RAB for second control period: Reduction of INR 86.55 cr.

3.3.8 Express cargo

a. Reference in the report: 7.4.8
b. Allocation as per BIAL: Non-Aeronautical
c. Observation: AERA Act, 2008 considers the cargo, ground handling and fuel services as aeronautical services. Accordingly, the express cargo capital expenditure is considered as aeronautical.
d. Revised asset allocation: Considered as aeronautical
e. Impact on RAB for second control period: Increase of INR 88.49 cr.

3.3.9 Revised asset allocation ratio from gross block ratio to terminal area ratio for common assets

a. Reference in the report: 7.4.9
b. Allocation as per BIAL: Common
c. Observation: Gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of

applying it selectively on common assets. Common assets have been segregated in the asset register based on the average terminal area ratio and therefore, the same ratio (85.73%) is applied on the common assets. Based on the above, bifurcation ratio for FY21 capex of airport offices, ITI project and sustaining capex is revised from 91% to terminal area ratio of 85.73%.

d. Revised asset allocation: Revised bifurcation ratio from 91% to 85.73%.
e. Impact on RAB for second control period: Reduction of INR 15.34 cr.

3.3.10 **Summary:** The total reduction due to the above adjustments in the aeronautical asset addition from FY17 to FY21 as on 31 March 2021 is INR 25.78 cr. (includes adjustment for revision of terminal area ratio).

3.4 Reconciliation of Gross Block

3.4.1 BIAL has made a total investment of INR 2,600.03 cr. in the second control period from FY17 to FY20. The total additions (net of disposals) in aeronautical assets and non-aeronautical assets as per FAR were reconciled with additions (net of disposals) as per audited books. The opening gross block as on 1 April 2016 and the closing gross block as on 31 March 2020 based on the FAR is provided in the table below:

Table 7: Opening gross block as on 1 April 2016 and the closing gross block as on 31 March 2020 as per FAR

S no	Particulars	Amount (INR cr.)
1	Opening Gross Block as on 1st April 2016 as per FAR	3,714.01
2	Additions including sales/ deletions to the Gross Block from FY17 to FY20 as per FAR	2,600.03
3	Closing Gross Block as per FAR of 31 March 2020	6,314.03

3.4.2 Year-wise net additions to the aeronautical asset base in the second control period has been given in the table below:

Table 8: Year-wise net additions to the aeronautical asset base in the second control period based on the adjustments proposed in the study

Block of assets	Opening aero gross block as on 1 April 2016 (A)	FY17	FY18	FY19	FY20	FY21#	Total addition to aero gross block (B)	Closing aero gross block as on 31 March 2021 (C = A+B)
Buildings1-T,B	**1,674.10**	57.65	25.89	72.09	179.27	338.04	**672.94**	**2,347.04**
Buildings2-RW/TW	**122.28**	-	42.79	-	1,164.17	215.92	**1,422.88**	**1,545.16**
Buildings3-WMS	**110.53**	10.32	2.05	7.35	276.29	-	**296.00**	**406.53**
Buildings4-R	**113.75**	33.49	4.71	15.42	56.55	-	**110.17**	**223.92**
FF	**106.81**	17.88	8.14	4.81	8.01	-	**38.83**	**145.64**
Intangibles	**29.60**	-	-	-	-	-	-	**29.60**
PM1	**587.32**	20.11	23.14	12.88	109.70	-	**165.83**	**753.15**

Block of assets	Opening aero gross block as on 1 April 2016 (A)	FY17	FY18	FY19	FY20	FY21#	Total addition to aero gross block (B)	Closing aero gross block as on 31 March 2021 (C = A+B)
PM2-Lighting	**349.92**	35.31	12.90	13.44	147.37	-	**209.02**	**558.94**
PM3-Safety	**110.62**	18.86	7.81	15.05	18.92	8.86	**69.50**	**180.12**
PM4 - IT Equipment	**89.46**	5.36	4.30	3.92	19.38	-	**32.97**	**122.43**
Software	**22.97**	1.88	3.21	2.05	14.32	-	**21.47**	**44.43**
Grand total	**3,317.35**	**200.86**	**134.93**	**147.02**	**1,993.98**	**562.81**	**3,039.60**	**6,356.95**

forecasted; * includes change due to terminal area ratio change; non-aero additions are computed by subtracting the aeronautical gross block from the total gross block

3.4.3 The year-wise reconciliation between additions as per FAR and additions as per audited financial statements is shown below. The reconciliation shows a difference of INR 0.54 cr. which has not been included for the purposes of calculation of closing gross block as on 31 March 2020.

Table 9: Comparison of net additions from FY17 to FY20 to the gross block with the audited financials

S no	Block of assets	FY17	FY18	FY19	FY20	Total
1	**Total additions as per the FAR (A)**	**226.31**	**170.30**	**161.00**	**2,042.42**	**2,600.03**
2	**Total additions adjusted for disposals/ transfers as per the audited financial statements (B)**	**225.70**	**170.29**	**161.06**	**2,042.42**	**2,599.47**
3	**Difference (C = B - A)**	-0.61	0.01	0.06	0.00	**-0.54**
4	**Opening gross block as per FAR as on 1 April 2016 (D)**					**3,714.01**
5	**Closing gross block as per FAR as on 31 March 2020 (E = D + B - C)**					**6,314.03**

* difference is due to rounding off

3.5 Summary

3.5.1 BIAL has made an investment of INR 2,600.03 cr. from FY17 to FY20. An investment of INR 690.90 cr. is forecasted by BIAL in FY21. The total investment in the second control period is INR 3,290.93 cr. The investments include development of aeronautical and non-aeronautical assets at the airport.

3.5.2 BIAL had classified INR 6,428.38 cr. as gross aeronautical assets and INR 576.56 cr. as gross non-aeronautical assets as on 31 March 2021 with the gross aeronautical to gross non-aeronautical asset bifurcation ratio of 91.77% to 8.23%.

3.5.3 For the purposes of the study, the closing aeronautical RAB of FY16 as per the second control period order is considered as the opening aeronautical RAB of FY17 and closing aeronautical Gross Block of FY16 as per the second control period order is considered as the opening aeronautical Gross Block of FY17 for the study.

3.5.4 Asset bifurcation methodology is based on the definitions of the aeronautical, non-aeronautical and common assets as per AERA Act and past orders of AERA. Common assets have been classified into aeronautical and non-aeronautical based on the average terminal building area ratio of 85.73% as per para 7.2.5.

3.5.5 Assets reclassified from aeronautical to common include the assets related to electrical and power house equipment, BIAL App (mobile application) and water harvesting assets. Assets reclassified from aeronautical to non-aeronautical include the car park and advertising related assets and the landscape assets in the commercial real estate area. Further, the changes made to the asset allocation of FY21 include the consideration of express cargo as aeronautical asset, exclusion of eastern connectivity tunnel and change in allocation ratio to terminal area ratio.

3.5.6 Based on the reclassification of the assets (as detailed in section 7.4), the Gross Block has been segregated into aeronautical and non-aeronautical gross block as under (refer Table 28):

i. Proposed adjusted aeronautical gross block as on 31 March 2021 is INR 6,356.95 cr.
ii. Proposed adjusted non-aeronautical gross block as on 31 March 2021 is INR 647.98 cr.
iii. Total reduction in the aeronautical RAB for the second control period (FY17 to FY21) as per the study is INR 25.78 cr.

3.5.7 As per the study, the revised ratio of gross aeronautical and gross non-aeronautical assets after making the adjustments proposed above is 90.75% to 9.25% as on 31 March 2021.

4. OVERVIEW OF THE MASTER PLAN

4.1.1 As per clause 7.1 of the Concession Agreement, BIAL is required to review the Master Plan every 5 years and based on such review, if necessary, revise the Master Plan to reflect the changed circumstances at BIAL.

4.1.2 Accordingly, BIAL has prepared the Master Plan in 2008, 2011 and 2019. Details of the traffic handling capacity of BIAL under each Master Plan has been provided in the table below:

Table 10: Master Plan prepared by BIAL for 2008, 2011 and 2019

S. no.	Master Plan	Passenger traffic handling capacity (mppa)
1	Master Plan – 2008	40
2	Master Plan – 2011	55
3	Master Plan – 2019	92

4.1.3 BIAL has proposed to undertake the following capital expenditure in the second control period as part of its airport development and capacity enhancement initiatives. This capital expenditure as approved in the tariff issued by AERA for BIAL and as estimated (EAC) to be incurred by BIAL in second control period is as shown below. Some of the projects approved by AERA in the 2nd control period such Terminal 2 Phase I, T2 Apron, South Runway Phase II, etc. have been proposed by BIAL for capitalization in the 3rd control period. Therefore, this EAC is an estimation at this stage and would be finalised as per actuals based on capital expenditure in FY21 and FY22.

Table 11: Capital expenditure approved by AERA in second control period order viz a viz EAC incurred by BIAL

Project	Net Amount approved for 2nd control period (INR cr.)	EAC after adjusting Tax credits (INR cr.)
New south airfield development works	2,011	1,980
T2 Apron 1	385	428
Second Terminal Phase 1	3,607	3,566
Forecourts, roadways and landside development	1,216	1,875
Aircraft maintenance and Airport maintenance	42	41
Rescue and Fire Fighting	7	7
Utilities Phase 1	106	104
Existing Runway, Taxiway improvements	298	217
Design	386	354
PMC		208
Contingency 3%	-	
Add: Pre-Operating Expenses	156	356
ORAT	-	46
Total	**8,215**	**9,183**

5. PHYSICAL EXISTENCE OF ASSETS AND INTERNAL CONTROLS

5.1 Physical existence of assets

5.1.1 BIAL had deputed Sreedar Mohan & Associates, Chartered Accountant (CA) firms to conduct physical verification of airport assets. Outcome of the report for FY2019-20 is presented in the table below:

Table 12: Physical verification of BIAL's assets for FY 2020

S. no.	Assets	Verified in year	Net block of assets verified
1	Terminal 1 expansion assets	FY 2019-20	995.90
2	Asset addition of FY19-20 excluding NSPR	FY 2019-20	124.30
3	NSPR asset addition in FY19-20	FY 2019-20	1,772.00
		Total	**2,892.20**
		Net block as on 31 March 2020	**4,064.10**
		% covered	**71%**

5.1.2 The auditor had specified in its report that *due to covid – 19 spread and lockdown, they could not finish the physical verification of assets. Balance asset verification along with tagging of the assets will be completed by the auditor once the lockdown is lifted and work is resumed*

5.2 Brief outline of the capitalization process as per BIAL

A. Capitalization process

5.2.1 After the assets to be capitalized are identified manually from CWIP report, the Senior Executive– Finance & Accounts (Fixed Asset Team) checks the status of the Purchase order (PO) for that asset. If the PO for that asset is closed, then it proceeds for capitalization of that asset.

5.2.2 For the purpose of capitalization, Senior Executive- Finance & Accounts selects the details of particular asset using PO number.

5.2.3 The details which are required for capitalization of asset are as follows:

a) Quantity
b) Amount
c) Asset class: Selected from asset class list
d) Description of asset
e) Purchase order: Taken from manually maintained CWIP report
f) Cost center: Details of cost center
g) Room: Department
h) Evaluation group 1: Divided into four categories
    i. Aero asset
    ii. Non-Aero asset
    iii. Common asset
    iv. Real estate asset
i) Capitalization date: As per the asset installation certificate.

5.2.4 After all these details are mentioned in the excel, the excel is forwarded to the Senior Manager – Finance & Accounts for the review.

5.2.5 The Senior Manager- Finance & Accounts (Fixed Asset Team) reviews the details sent by the executive and if no errors are identified then the approval is given for capitalization of asset.

5.2.6 After getting the approval from Senior Manager – Finance & Accounts (Fixed Asset Team), the Senior Executive - Finance & Accounts does the capitalization of asset in SAP.

5.2.7 The process of capitalization of asset in SAP consists of three steps:

a) Creation of asset code in asset master
b) Posting of Journal entry for capitalization
c) Clearing of AUC and CWIP

5.2.8 After receiving the bill for capitalization, Manager – Finance & Accounts (Fixed Asset Team) requests the concerned user department to provide Bill of quantity (BOQ) details for the respective bill.

5.2.9 User department prepares Bill of quantity (BOQ) and forwards it to Manager – Finance & Accounts (Fixed Asset Team) for capitalization of asset.

5.2.10 Manager – Finance & Accounts (Fixed Asset Team) reviews the Bill of quantity and identifies the assets which are to be capitalized separately and sends the details of assets to be capitalized separately along with the other details as mentioned in the capitalization process to Senior Manager – Finance & Accounts (Fixed Asset Team) for review.

5.2.11 Senior Manager – Finance & Accounts (Fixed Asset Team) reviews the Bill of quantity (BOQ) and verifies whether assets have been segregated separately into correct asset and asset classes. If the assets are segregated correctly, Senior Manager – Finance & Accounts (Fixed Asset Team) gives approval for capitalization of asset.

5.3 Suggestions on the Fixed Asset Register for regulatory purposes

5.3.1 More clarity required in the asset descriptions of the Fixed Asset Register

Some of the asset descriptions in the current fixed asset register does not provide the details of the use/ location of the capital expenditure undertaken by BIAL. For the purposes of the study, we have requested for additional information from BIAL regarding such asset descriptions to examine these aspects. BIAL, during the asset addition process itself, should bring clarity to the asset description covering the use/ location/ purpose of the capital expenditure for ease in regulatory classification.

5.3.2 Details of disposals should be part of the Fixed Asset Register

BIAL's fixed asset register provides the details of the additions during a year after adjustment of the disposal of the assets. Therefore, the segregation between the actual addition of the assets and the disposal of the assets is not available in the fixed asset register. BIAL should include the details of disposal as part of the fixed asset register to bring clarity and transparency.

5.3.3 Updating the asset allocation in the Fixed Asset Register as per the tariff order of AERA

Opening aeronautical Gross Block of FY17 and opening aeronautical RAB of FY17 in the fixed asset register submitted by BIAL did not match with the AERA approved closing aeronautical Gross Block of FY16 and closing aeronautical RAB of FY16. BIAL should revise its fixed asset register as per the AERA orders.

5.3.4 Addition of project-wise information submitted to AERA in the fixed asset register

The fixed asset register does not provide the project-wise total capital expenditure. Therefore, it is difficult to compare the projected capital expenditure approved by AERA in its order for a particular project with the actual capital expenditure incurred by BIAL for it. BIAL should include the same terminology used by it during the submission to AERA for the asset capitalized in the fixed asset register.

5.4 Summary

5.4.1 We have reviewed the classification of asset into Aero or Non-Aero or common based on the description of the assets as given in the fixed assets register provided by BIAL. Additionally, as part of this study, we have raised multiple queries and requests for clarifications to BIAL. For the purposes of analysis under this report, we have assessed the justification/ clarifications/ additional data as provided by BIAL on our queries.

5.4.2 The internal controls and documentation at BIAL are generally in line with the standard practices. Following suggestions are made to BIAL to improve the fixed asset register for regulatory purposes:

a) More clarity required in the asset descriptions of the Fixed Asset Register
b) Details of disposals should be part of the Fixed Asset Register
c) Updating the asset allocation in the Fixed Asset Register as per the tariff orders of AERA
d) Addition of project-wise information submitted to AERA in the fixed asset register

6. ASSET ALLOCATION METHODOLOGY AS PER BIAL FOR SECOND CONTROL PERIOD

6.1 Asset allocation methodology submitted by BIAL

6.1.1 BIAL has prepared a bifurcation methodology based on the internal company methodology/ policy as certified by the management of BIAL. BIAL has submitted an auditor certificate from M/s Sreedar Mohan which has performed the agreed upon procedures to allocate the assets into aeronautical and non-aeronautical assets from FY17 to FY20.

6.1.2 For the purpose of allocation of assets, BIAL has bifurcated the assets into following categories:

a) Aeronautical Assets – *"Those assets which are necessary or required for the performance of Aeronautical Services and such other assets as an Airport Company procures in accordance with the written directions of the Government of India for or in relation to provision of any Reserved Activities including intangible assets, power house equipment and water management system which are considered as directly related to the Aeronautical services."*

b) Non-aeronautical Assets – *"All assets required or necessary for the performance of Non-Aeronautical Services at the airport."*

c) Intangible Assets – *"Includes certain legal and other expenses incurred during the construction period towards various agreements, viz. Concession Agreement, Communication, Navigation and Surveillance and Air Traffic Management (CNS/ ATM) Agreement, Operations and Management Services Agreement, State Support Agreement and the Land lease agreement."*

d) Common Assets – *"All assets not specifically identifiable to Aeronautical Assets and Non-Aeronautical Assets. These include the terminal building, air conditioning, office equipment, security equipment and airport equipment which are not directly attributable to aeronautical and non-aeronautical."*

6.1.3 Aeronautical services as per BIAL mean the provision of the following facilities and services:

a) Provision of flight operation assistance and crew support systems;
b) Ensuring the safe and secure operation of the Airport, excluding national security interest;
c) Movement and parking of aircraft and control facilities;
d) General maintenance and upkeep of the Airport;
e) Rescue and firefighting services;
f) Movement of staff and passengers and their inter-change between all modes of transport at the Airport;
g) Aerodrome control services;
h) Airfield;
i) Airfield lighting;
j) Airside and landside access roads, trumpet flyover and forecourts including writing, traffic signals, signage and monitoring;
k) Apron and aircraft parking area;
l) Apron control and allocation of aircraft stands;
m) Operation and maintenance of passenger boarding and disembarking systems;
n) Arrivals concourses and meeting areas;
o) Baggage systems including outbound and reclaim;
p) Bird scaring;
q) Check-in concourse;

r) Cleaning, heating, lighting and air-conditioning public areas;
s) Customs and immigration halls;
t) Emergency services;
u) Facilities for the disabled and other special needs people;
v) Flight information and public-address systems;
w) Water drainage;
x) Guidance systems and marshalling;
y) Information desks;
z) Inter-terminal transit systems;
aa) Lifts, escalators and passenger conveyors;
bb) Loading bridges;
cc) Lost property;
dd) Passenger and hand baggage search;
ee) Piers and gate rooms;
ff) Policing and general security;
gg) Infrastructure/ Facilities for Post Offices;
hh) Infrastructure/ Facilities for Public telephones;
ii) Runways;
jj) Signage;
kk) Software Programs and licenses required for operation of Airport;
ll) Taxiways;
mm) Toilets and nursing mothers' room;
nn) Waste and refuse treatment and disposal;
oo) X-Ray service for carry on and checked-in luggage;
pp) VIP / special lounges; and
qq) Any other services deemed to be necessary for the safe and efficient operation of the Airport.

6.1.4 Non-aeronautical services as per BIAL mean the following facilities and services:

a) Aircraft cleaning services;
b) Airline Lounges
c) Cargo handling;
d) Cargo terminals;
e) Ground handling services;
f) Hangars;
g) Heavy maintenance services for aircraft;
h) Observation terrace;
i) Banks/ATM·;
j) Bureaux de change;
k) Business center;
l) Conference center;
m) Duty free sales;
n) Flight catering services;
o) Freight consolidators/forwarders or agents;
p) General retail shops;
q) Hotel/Motels;
r) Hotel reservation services
s) Line maintenance services;

t) Locker rental;
u) Logistic centers;
v) Messenger services;
w) Porter services;
x) Restaurant, bar and other refreshment facilities;
y) Special Assistance services;
z) Tourist information services;
aa) Travel agency;
bb) Vehicle fuelling services;
cc) Vehicle rental;
dd) Vehicle parking;
ee) Vending machine;
ff) Warehouses;
gg) Welcoming services;
hh) Other services related to passenger services at the airport, if the same are non-aeronautical in nature.

6.1.5 Common assets have been classified into aeronautical and non-aeronautical by BIAL based on the area of terminal building used for aeronautical and non-aeronautical services.

6.2 Terminal area ratio

6.2.1 Area of terminal building bifurcated between aeronautical, non-aeronautical and common as submitted by BIAL from FY17 to FY20 is specified in the table below:

Table 13: Terminal building area bifurcation from FY17 to FY20

S. no.	Usage	Total area (sq. m.) - FY17 and FY18	Total area (sq. m.) - FY19 and FY20
A	Passenger Areas & Aero Functions Area	98268	99539
B	Common Areas	45583	45390
C	Non-Aero - Outlets with Detail Break / List	15586	17096
	Total	**159437**	**162025**
	Aero ratio	**86.31%**	**85.34%**
	Non-aero ratio	**13.69%**	**14.66%**

6.2.2 It is noted that the terminal area ratio has been revised by BIAL from 86.31% in FY18 to 85.34% in FY19. Thus, aeronautical gross block computed based on the terminal area ratio has reduced from FY18 to FY19. Aeronautical asset addition of a year is computed as the difference between aeronautical gross block of the respective year and the aeronautical gross block of the previous year. There is an impact on the aeronautical asset addition of FY19 on account of reduction in the aeronautical gross block from FY18 to FY19

6.2.3 It is noted that the report by 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 in the terminal building for airports with less than 10 mppa in the range of 8% to 12% of the total terminal area while for airports with more than 10 mppa capacity non-aeronautical area recommended is up to 20% of the total terminal area. For Bangalore Airport, it is noted that the non-aeronautical area of the terminal building is between the 12% to 20% range recommended by IMG report.

6.3 Bifurcation of Gross Block as submitted by BIAL

6.3.1 The bifurcated gross block into aeronautical and non-aeronautical as assessed by BIAL is provided in the table below:

Table 14: Gross block bifurcation into aero and non-aero as per BIAL

Particulars*	FY17	FY18	FY19	FY20	FY21#
Aeronautical Gross Block	3,576.92	3,712.91	3,844.93	5,852.17	6,428.38
Non-aeronautical Gross Block	363.39	397.70	426.68	461.87	576.56
Total Gross Block	**3,940.32**	**4,110.62**	**4,271.62**	**6,314.03**	**7,004.93**
Non-aero ratio	**9.22%**	**9.68%**	**9.99%**	**7.31%**	**8.23%**

* difference is due to rounding off; # forecasted

6.3.2 It is noted that the non-aero ratio of the gross block is lower in FY20 (7.26%) as compared to FY17, FY18 and FY19. The reason behind the lower non-aero ratio of gross block in FY20 is because of commissioning of the New South Parallel Runway (NSPR) and associated works (asset cost of approximately INR 1,700 cr.) in FY20 which are 100% aeronautical in nature.

6.3.3 The detailed break-up of the gross block as submitted by BIAL is given in the table below:

Table 15: Detailed Gross block of FY21 bifurcation into aero and non-aero as per BIAL

S no	Asset Group#	A / N	Aero INR cr.	Non-Aero INR cr.	Total INR cr.	% Aero	% NAR	Basis
1.01	Airport Equipment - Operations Related	**A**	524.67	-	524.67	100%	0%	Elevators, Escalators, PBB, counters, CUTE, CUSS, BHS, etc.,
1.02	Apron	**A**	524.71	-	524.71	100%	0%	Apron and Airfield parking Area
1.03	Buildings - Canopy	**A**	25.76	-	25.76	100%	0%	Movement of Passengers and Staff
1.04	Buildings - Landscaping	**A**	11.2	-	11.2	100%	0%	Aesthetic look for passengers
1.05	Buildings - Operations, Security, ARFF Related	**A**	179.96	-	179.96	100%	0%	Operations, ARFF, Security, Safety etc.,
1.06	Buildings - Utilities	**A**	6.99	-	6.99	100%	0%	Power House equipment building
1.07	Buildings - Water Management System	**A**	12.27	-	12.27	100%	0%	Water management and water drainage equipment building
1.08	Communication Equipment - PAS, Voice alarm, Security	**A**	58.27	-	58.27	100%	0%	PAS, Voice alarm, Security etc.,

S no	Asset Group#	A / N	Aero INR cr.	Non-Aero INR cr.	Total INR cr.	% Aero	% NAR	Basis
1.09	Intangibles-CNS/ ATM Agreement	**A**	24.9	-	24.9	100%	0%	CNS / ATM agreement for ATM's
1.10	Intangibles-OMS Agreement	**A**	4.7	-	4.7	100%	0%	Operation and Maintenance agreement
1.11	Large Vehicles	**A**	52.15	-	52.15	100%	0%	Safe and Secure operations of the Airport
1.12	Power House Equipment	**A**	353.84	-	353.84	100%	0%	Power House equipment
1.13	Roads	**A**	297.18	-	297.18	100%	0%	Movement of Passengers and Staff
1.14	Roads (Trumpet)	**A**	141.45	-	141.45	100%	0%	Movement of Passengers and Staff
1.15	Runway	**A**	271.19	-	271.19	100%	0%	Runway - Aeronautical Services
1.16	Safety and security equipment	**A**	177.99	-	177.99	100%	0%	Safe and Secure operations of the Airport
1.17	Taxiway	**A**	366.1	-	366.1	100%	0%	Taxiway - Aeronautical Services
1.18	Water Management System	**A**	418.91	-	418.91	100%	0%	Water management and water drainage equipment building
1.19	Earthwork	**A**	775.11	-	775.11	100%	0%	Earthwork relating to NSPR
1.20	New South Parallel Runway (NSPR)	**A**	132.76	-	132.76	100%	0%	NSPR Runway
1.21	Lighting & Beaconing Airside	**A**	98.62	-	98.62	100%	0%	Apron, Runways, Taxiways and other airside areas lighting
	Sub-Total (Aeronautical)		4,458.73	0.00	4,458.73	100%	0%	
2.01	Airport Equipment - Car Parking	**N**	-	4.4	4.4	0%	100%	Equipment deployed at car park area
2.02	Buildings - Non Aero	**N**	-	82.72	82.72	0%	100%	Car park, cargo village, airline building, GSE, ATC etc.,
2.03	Parking & Cargo Assets	**N**	-	72.9	72.9	0%	100%	Car park area and cargo village asset

S no	Asset Group#	A / N	Aero INR cr.	Non-Aero INR cr.	Total INR cr.	% Aero	% NAR	Basis
2.04	Airline offices, Lounges & Others	**N**	-	18.07	18.07	0%	100%	Airline offices and Transit lounge assets
2.05	Advertising Signage	**N**	-	8	8	0%	100%	Advertising Signage assets
2.06	Pop-Up Retail Plaza (Quad)	**N**	-	4.61	4.61	0%	100%	Popup retail (Quad) assets
2.07	Express cargo	**N**	-	88.49	88.49	0%	100%	Express cargo
	Sub-Total (Non-Aeronautical)		0	279.19	279.19	0%	100%	
3.01	Air-conditioning	**C**	83.72	13.67	97.39	85.96%	14.04%	ARFF, Customs and other Airside area classified in Aero and PTB and other areas categorised based on area
3.02	Buildings - AC Plant	**C**	4.01	0.69	4.7	85.34%	14.66%	Apportioned based on area
3.03	Buildings - Others	**C**	42.36	7.02	49.38	85.78%	14.22%	Admin block and Project office asset apportioned based on area
3.04	Buildings - PTB Related	**C**	1,360.68	214.69	1,575.37	86.37%	13.63%	Apportioned based on area
3.05	Electrical installation	**C**	77.13	13.25	90.37	85.34%	14.66%	PTB Area asset pertaining to Aeronautical services are included under Aeronautical (Similarly, NAR)
3.06	Furniture and fixtures	**C**	147.36	6.98	154.34	95.48%	4.52%	Passenger seating, Gates, immigration customs included in AERO. Common assets are apportioned based on area.
3.07	IT Equipment	**C**	124.44	17.67	142.11	87.57%	12.43%	Hardware provided to counters, AOCC, operations, safety, security etc., captured under Aero. Asset deployed in parking area captured under non-aero. Common asset like SAP, hardware

S no	Asset Group#	A / N	Aero INR cr.	Non-Aero INR cr.	Total INR cr.	% Aero	% NAR	Basis
								system to common dept apportioned based on area.
3.08	Lighting & Beaconing	**C**	39.52	6.79	46.31	85.34%	14.66%	Captured based on location
3.09	Small Vehicles	**C**	17.44	1.86	19.3	90.36%	9.64%	Follow-me, Get-away, safety vehicle assigned to Aero and other administrative vehicles have been apportioned based on area.
3.10	100% Depreciation	**C**	5.9	1.08	6.98	84.50%	15.50%	Apportioned based on usage in to aero and non-aero and others based on area
3.11	Communication Equipment	**C**	3.79	0.65	4.44	85.34%	14.66%	Apportioned based on usage in to aero and non-aero and others based on area
3.12	Office Equipment	**C**	16.92	2.03	18.95	89.27%	10.73%	Apportioned based on usage in to aero and non-aero and others based on area
3.13	Software & program licenses	**C**	44.97	10.1	55.07	81.66%	18.34%	Apportioned based on the usage of the Software
3.14	Roads - Common areas	**C**	1.43	0.25	1.68	85.34%	14.66%	Apportioned based on usage in to aero and non-aero and others based on area
	Sub-Total (Common)		1,969.67	296.73	2,266.39	86.91%	13.09%	
	Total		6,428.40	575.92	7,004.31	91.78%	8.22%	

* in the audited IGAAP accounts, two assets relating to canopy with WDV of Re 1 but with gross block and accumulated depreciation of Rs. 38 crores were removed from the gross block itself. Hence, the difference in the gross block between the numbers as per auditor certificate and the audited FAR. # difference is due to rounding off

6.4 Summary

6.4.1 BIAL has segregated the assets into aeronautical, non-aeronautical and common assets based on the internal company methodology/ policy certified by the management. Common assets have been classified into aeronautical and non-aeronautical by BIAL based on the area of terminal building used for aeronautical and non-aeronautical services. The non-aeronautical to

total gross block ratio as proposed by BIAL is 8.23% for FY21, 7.31% for FY20, 9.99% for FY19, 9.68% for FY18 and 9.22% for FY17.

7. REVISION OF THE ASSET ALLOCATION METHODOLOGY

7.1 Review of the documents

7.1.1 As part of the study, we reviewed the AERA Act to understand the extent of the aeronautical services. AERA Act defines the "aeronautical service" as follows (An extract of clause 2 - Definitions from the AERA Act, 2008 on the aeronautical services):

"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;"

7.1.2 It was noted that the concession agreement of BIAL with the Government of India defines the "Airport Activities" and "Non-Airport Activities" in Schedule 3 of the agreement. It is noted that the "Airport Activities" in Schedule 3 of Concession Agreement includes aeronautical activities such as runways, taxiways, aprons, etc. as well as non-aeronautical activities such as airline lounges, duty free, banks/ ATM, restaurants, etc. Thus, the list given in "Airport Activities" is a mix of both aeronautical and non-aeronautical services.

7.1.3 Additionally, it is noted that the Concession Agreement does not offer any further information on the aeronautical and non-aeronautical services. Therefore, BIAL's assets are proposed to be bifurcated based on the provisions of the AERA Act, 2008.

7.1.4 We have also reviewed the asset allocation methodology adopted by AERA in its orders and consultation papers for other airports.

7.1.5 In addition to review of the above documents, study of the asset allocation principles in previous BIAL orders and the decisions of TDSAT judgements was also undertaken.

7.2 Basis for allocation of assets of BIAL

7.2.1 Aeronautical Assets are assets which are required for performance of the aeronautical services at the airport. The aeronautical services for classification of aeronautical assets are as defined under the AERA Act. These aeronautical assets include runways, taxiways, aprons, ARFF related assets, BHS, ground handling, cargo terminals, approach roads, airside lighting, VIP/ reserved lounges, etc. Assets necessary to maintain the service quality of the airport are proposed to be considered as aeronautical except those located in the commercial real estate development.

7.2.2 Non-aeronautical assets are assets which are required for performance of the non-aeronautical services at the airport. These assets include car parking, lounges, advertisement, retail plaza, commercial real estate development, etc.

7.2.3 Common assets are assets which are not directly attributable to either aeronautical or non-aeronautical services. These assets include the terminal building, air conditioning, furniture, administrative office of airport company, etc.

7.2.4 Common assets are bifurcated by BIAL between aeronautical and non-aeronautical based on the ratio of aeronautical and non-aeronautical area of the terminal building. AERA has adopted the approach to allocate the assets based upon terminal area ratio or gross fixed asset ratio. The study proposes to adopt the approach for bifurcation of common assets based on the terminal area ratio.

7.2.5 BIAL has submitted the terminal area ratio of 86.31% in FY17 and FY18 while for FY19 and FY20 the terminal area ratio submitted by BIAL is 85.34%. As explained in para 6.2.2, due to the change of terminal area ratio from FY18 to FY19, there is an impact of aeronautical asset addition of FY19. As per the directions from AERA, a consistent terminal area ratio throughout the second control period is applied on the common assets to determine the aeronautical asset addition. The revised terminal area ratio of 85.73% is computed based on the average terminal area ratio of the second control period (assuming FY21 terminal area ratio equal to FY20 terminal area ratio, that is, 85.34%).

Table 16: Revision of terminal area ratio for second control period

S no.	Terminal area ratio	2017	2018	2019	2020	2021
1	As per BIAL	86.31%	86.31%	85.34%	85.34%	85.34%
2	Revised	85.73%	85.73%	85.73%	85.73%	85.73%
	Difference	0.58%	0.58%	-0.39%	-0.39%	-0.39%

* difference is due to rounding off

7.2.6 We have reviewed the category wise allocation of assets as aeronautical, non-aeronautical or common as provided by BIAL. The category wise allocation has been assessed based on nature of service, location of asset, revenue generation etc. The category-wise general principles for bifurcation of assets have been provided in the table below. We have also assessed the impact of revised asset allocation methodology on the Gross Block of FY20. In the table below type "A" refers to "Aeronautical Asset", type "N" refers to "Non-aeronautical Asset" and "C" refers to "Common Asset". The differences in the classification of assets as per BIAL and as proposed have been highlighted.

Table 17: General principles of asset allocation

S. no.	Asset Category#	Asset Sub-category/ Description	Type* (BIAL)	Type* (Revised)	Impact on reclassified assets on Aero Gross Block of FY20 (INR cr.)
1	Airport Equipment - Operations Related	Passenger Boarding Bridges	A	A	-0.17
		Baggage Handling System, CUTE, CUSS	A	A	
		Elevators, escalators, travellators	A	A	
		Flight Information Display System (FIDS)	A	A	

S. no.	Asset Category#	Asset Sub-category/ Description	Type* (BIAL)	Type* (Revised)	Impact on reclassified assets on Aero Gross Block of FY20 (INR cr.)
		Car park and advertising related assets	A	N	
2	Apron	Apron	A	A	-
		Airfield parking area	A	A	
3	Buildings - Canopy	Canopy	A	A	-
4	Buildings - Landscaping	Horticulture within the Terminal	A	A	-0.14
		Horticulture at boulevard and central area	A	A	
		Horticulture at VVIP building	A	A	
		Horticulture at airport hotel	A	N	
5	Buildings - Operations, Security, ARFF Related	ARFF building	A	A	-
		Toilets for operations, security and ARFF	A	A	
		Compound/ perimeter wall	A	A	
		Security related assets	A	A	
6	Buildings - Utilities	Power house equipment building serving airside	A	A	-
		Power house equipment building serving airport	A	A	
7	Buildings - Water management system	Water management building	A	A	-
		Water drainage equipment building	A	A	
		Fire water pump room and fire drill pit	A	A	
		STP related and sewage pipe networks	A	A	

S. no.	Asset Category#	Asset Sub-category/ Description	Type* (BIAL)	Type* (Revised)	Impact on reclassified assets on Aero Gross Block of FY20 (INR cr.)
8	Communication Equipment - PAS, Voice alarm, Security	Public address system (PAS)	A	A	-
		Voice alarm	A	A	
		Security	A	A	
		TMRS	A	A	
9	Intangibles – Agreements	Concession Agreement, State Support Agreement, land lease agreement - Legal and other expenses during construction	A	A	-
		CNS/ ATM Agreement	A	A	
10	Intangibles-OMS Agreement	Intangibles-OMS Agreement	A	A	-
11	Large vehicles	Fire, water tankers, security related vehicles	A	A	-
12	Electrical & Power House Equipment	Electrical and Power house equipment for airside, NSPR and apron	A	A	-4.69
		Electrical and Power house equipment for roads, traffic signals	A	A	
		Wiring of CCTV	A	A	
		Electrical for VVIPs	A	A	
		Electrical for CNS/ ATM	A	A	
		Electrical for sewage/ STP	A	A	
		Electrical works for toilets, immigration area	A	A	
		Electrical works for terminal building and forecourt	A	C	
13	Roads	Roads - civil works	A	A	-

S. no.	Asset Category[#]	Asset Sub-category/ Description	Type[*] (BIAL)	Type[*] (Revised)	Impact on reclassified assets on Aero Gross Block of FY20 (INR cr.)
		Landscaping for roads	A	A	
14	Roads (Trumpet)	Approach road	A	A	-
15	Runway	Runway	A	A	-
16	Safety and security equipment	CCTV	A	A	-
		Fire related	A	A	
		Explosive detection System	A	A	
		Access control system	A	A	
		Baggage X-BIS	A	A	
17	Taxiway	Taxiway	A	A	-
18	Water management system	Airside - NSPR, runway, taxiway, apron	A	A	-13.29
		STP related and sewage pipe networks	A	A	
		Public Health Engineering works	A	A	
		Water harvesting assets	A	C	
19	Earthwork	New runway related earthwork	A	A	-
20	Lighting & Beaconing Airside	Lighting and beaconing - Airside	A	A	-
21	Airport Equipment - Car Parking	CCTV	N	N	-
		Fire protection equipment	N	N	
		Car park equipment	N	N	
22	Buildings - Non Aero	Cargo village	N	N	-
		Airline building	N	N	
23	Roads - Parking & Cargo road	Car parking (remote and terminal) including pavement works	N	N	-

S. no.	Asset Category#	Asset Sub-category/ Description	Type* (BIAL)	Type* (Revised)	Impact on reclassified assets on Aero Gross Block of FY20 (INR cr.)
		Electrical and sanitary/ drainage works in car park/ cargo village area	N	N	
		Staff parking	N	N	
24	Airlines & Lounges	Lounges including transit lounges	N	N	-
		Electrical works in lounges	N	N	
25	Advertising Signage	Advertising signage	N	N	-
26	Pop-Up Retail Plaza (Quad)	Retail plaza - Quad	N	N	-
27	Air-conditioning	Air-conditioning - Aero area	A	A	-
		Air-conditioning - non-aero area	N	N	
		Air-conditioning - common area	C	C	
28	Buildings - AC Plant	Building - AC plant	C	C	-
29	Buildings - Others	New Project Office	C	C	-
		Staff canteen	C	C	
		Alpha 2 and Alpha 3	C	C	
30	Buildings - PTB Related	Façade work	C	C	-
		Civil and electrical works	C	C	
		Interiors	C	C	
		BIAL office in Terminal building	C	C	
31	Electrical installation	Electrical installation	C	C	-
32	Furniture and fixtures	Passenger seating furniture	A	A	-
		Trolleys	A	A	
		Artwork	A	A	
		Furniture at boarding gate, check-in counters	A	A	
		Furniture in non-aeronautical area	N	N	
		Furniture in common area - offices, etc.	C	C	
33	IT Equipment	Computers	C	C	-
		Biometric readers	C	C	
		Servers	C	C	
34	Lighting & Beaconing	Lighting & Beaconing - Terminal	C	C	-
35	Small Vehicles	Used for Airside operations	A	A	-
		Used by Parking/ Non Aero team	N	N	
		Used by Projects/ Finance/HR/Admin/ Other supporting team	C	C	

S. no.	Asset Category#	Asset Sub-category/ Description	Type* (BIAL)	Type* (Revised)	Impact on reclassified assets on Aero Gross Block of FY20 (INR cr.)
36	Communication Equipment	Communication Equipment	C	C	-
37	Office Equipment	Office equipment - related to aero	A	A	-0.01
		Office equipment - related to non-aero	N	N	
		Office equipment - non-identifiable	C	C	
		Office equipment – BIAL App (mobile application)	A	C	
38	Software & program licenses	E-POS, parking related software	N	N	-0.58
		Camera software, CUTE, AODB, ATRS, BMS	A	A	
		Universal Flight Information System (UFIS)	A	A	
		BIAL App (mobile application)	A	C	
		Smart Airport Framework	A	A	
		Security software	A	A	
		E-business suite software	A	A	
39	Roads - Common areas	Roads - Common areas	C	C	-
40	100% Depreciation (asset depreciated in one year)	Furniture, q managers, light fixtures, etc. depreciated in one year	C	C	-0.01
		Thoughtwork project (BIAL App) assets	A	C	
	Total				**-18.87**

* A – Aeronautical Asset, N – Non-aeronautical Asset, C - Common Asset
# difference is due to rounding off

7.3 Reclassification of assets

7.3.1 The summary of impact on aero asset addition as a result of reclassification of assets is shown below.

Table 18: Summary of reclassification of assets as per the study

S no.	Reclassification	Increase/ decrease to aeronautical assets	Impact on aero gross block (INR cr.)
A	Aeronautical to common (FY17 – FY20)	Decrease	-18.57
B	Aeronautical to non-aeronautical (FY17 – FY20)	Decrease	-0.31
C	FY21 adjustment due to i) change in allocation ratio,	Decrease	-13.40

S no.	Reclassification	Increase/ decrease to aeronautical assets	Impact on aero gross block (INR cr.)
	ii) exclusion of ECT and iii) express cargo considered as aero		
	Total		**-32.27**

* difference is due to rounding off

7.4 Details of the proposed adjustment to the asset classification is provided below:

7.4.1 The details of the proposed adjustments and rationale for reclassification of assets are provided as follows.

A. Reclassification from Aeronautical to common

7.4.2 Electrical and power house equipment

a. Allocation as per BIAL: Aeronautical
b. Observation: Power supply infrastructure at the airport provides power to air side, roads, terminal building and forecourts. These equipment include DG sets, UPS, substations, power distribution board, low tension switchboards, high tension cables, etc. BIAL has considered these assets as aeronautical irrespective of whether these assets serve airside or terminal facilities. Since, these assets serve both aeronautical assets as well as the common assets, bifurcation based on the usage is required. BIAL, as requested, provided the bifurcation of these assets based on their usage - airside use, terminal use, forecourts/ roads use, entire airport use and non-identifiable usage.
c. Revised asset allocation: Accordingly, the assets serving the terminal building, forecourts, airport and not identifiable assets have been considered as common assets.
d. Impact on RAB for second control period: Reduction of INR 4.69 cr.

Table 19:Reclassification of Utilities and Electrical and power house equipment

S no.	Asset*	Asset code	Capitalization date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	B	C=A*B	D=A-C
1	Forecourt Electrical works	420000408	1-Mar-17	12.25	85.73%	10.50	1.75
2	Forecourt Skidata Electrical works	420000411	1-Mar-17	4.23	85.73%	3.62	0.60
3	Forecourt HDPE & PVC conduits for ICT work	420000410	1-Mar-17	2.74	85.73%	2.35	0.39
4	Electrical Works-PESC Phase 1& 2 A	420000424	1-Mar-17	0.87	85.73%	0.74	0.12
5	COMPACT SUBSTATION	420000605	2-Jul-18	0.65	85.73%	0.56	0.09
6	Electric Works-Collection Well	420000416	1-Mar-17	0.65	85.73%	0.56	0.09

S no.	Asset*	Asset code	Capitalization date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	B	C=A*B	D=A-C
7	415V 3Phase Power Distribution Board	420000656	6-Dec-18	0.63	85.73%	0.54	0.09
8	400 KVA Diesel Generator	420000606	2-Jul-18	0.48	85.73%	0.41	0.07
9	360 KVA Power Distribution Board	420000658	6-Dec-18	0.45	85.73%	0.39	0.06
10	Civil-TCL electrical installations	420000625	4-Sep-18	0.43	85.73%	0.37	0.06
11	ESH12 410W AGMFR ROCKET BATTERY,VIETNAM	420000530	12-Jan-18	0.42	85.73%	0.36	0.06
12	Led Street Light fixture and accessories	420000456	15-Jul-17	0.37	85.73%	0.32	0.05
13	ELECTRICAL WORKS	420000514	1-Oct-17	0.34	85.73%	0.30	0.05
14	Electrical-3rd Kerb	420000446	1-Jun-17	0.33	85.73%	0.29	0.05
15	11Mt Octagonal pole with Lighting Luminary	420000602	2-Jul-18	0.30	85.73%	0.26	0.04
16	Potable Pumping to MPH-(Grundfos CR 90-3 with VFD)	420000441	1-May-17	0.29	85.73%	0.25	0.04
17	PART - C: ELECTRICAL WORKS	420000726	12-Feb-20	0.27	85.73%	0.23	0.04
18	Three inline Pumps with Multiple VFD	420000671	2-Apr-19	0.26	85.73%	0.22	0.04
19	Centralised Critical Electrical Monitor system	420000498	15-Oct-17	0.23	85.73%	0.20	0.03
20	ESH12 410W AGMFR ROCKET BATTERY	420000609	17-Aug-18	0.22	85.73%	0.19	0.03
21	Surface Well - Rejuvenation Electrical installation	420000360	30-Aug-16	0.21	85.73%	0.18	0.03
22	Sub distribution board panels	420000414	1-Mar-17	0.21	85.73%	0.18	0.03
23	Car charging DBs (IP-57) (Copper Busbar)	420000419	1-Mar-17	0.21	85.73%	0.18	0.03
24	RO 2M3/HR WITH 10 KL TANK	420000624	16-Oct-18	0.20	85.73%	0.17	0.03
25	Other assets	-	-	5.64	85.73%	4.84	0.81
	Total			**32.87**		**28.18**	**4.69**

* difference is due to rounding off

7.4.3 BIAL – App (Thoughtworks project) under Software & program licenses

a. Allocation as per BIAL: Aeronautical

b. Observation: As a response to a query regarding the BIAL – App, BIAL mentioned that "This is a Customer Oriented Platform-APP exclusively for the Passenger Experience Enhancement - It enables Intimation & Notification of Flight, Boarding information, Wi-Fi connectivity, feedback of airport services etc." It is noted from the mobile application that in addition to providing the flight information, the application also provides the details of the retail, F&B outlets, car parking, etc. Hence, the application provides the information of both aeronautical and non-aeronautical services. Further, BIAL has classified its BIAL Public Portal – www.bengaluruairport.com as a common asset. BIAL App (mobile application) is also assumed to be a similar asset as BIAL public portal.

c. Revised asset allocation: Accordingly, the costs associated with Thoughtworks project for development of mobile app are classified from aeronautical to common assets.

d. Impact on RAB for second control period: Reduction of INR 0.59 cr.

Table 20: Reclassification of BIAL App (Thoughtworks project)

S no.	Asset*	Asset code	Capitalization date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	B	C=A*B	D=A-C
1	BIAL App - Thought Works Project Phase 2	370000206	1-Apr-17	2.24	85.73%	1.92	0.32
2	BIAL App - Thought Works Project	370000196	15-Sep-16	1.79	85.73%	1.54	0.26
3	DELL POWEREDGE R530 SERVER, 1CPU,16 GB-Thoughtwork	360000917	15-Sep-16	0.05	85.73%	0.05	0.01
4	Beacons for Thoughtwork Project	240000470	15-Sep-16	0.04	85.73%	0.04	0.01
5	Switches and Cables for Thoughtworks Project	360000911	15-Sep-16	0.01	85.73%	0.01	0.00
6	Apple Iphone 6S Plus-Thoughtwork	400000692	13-Apr-16	0.01	85.73%	0.00	0.00
7	Samsung Galaxy S7 Edge 32GB. Thought Works	400000689	13-Apr-16	0.01	85.73%	0.00	0.00
8	Apple Iphone 5S,16GB-Thoughtwork	400000691	13-Apr-16	0.00	85.73%	0.00	0.00
9	Samsung Tab for Thoughtworks BIAL App	360000913	15-Sep-16	0.00	85.73%	0.00	0.00

S no.	Asset*	Asset code	Capitalization date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	B	C=A*B	D=A-C
10	Sony Xperia T2 Ultra Black-Thoughtworks Projects	400000687	3-Apr-16	0.00	85.73%	0.00	0.00
11	Micromax Mobile Canvas 5-Thoughtwork	400000690	13-Apr-16	0.00	85.73%	0.00	0.00
12	Apple IPhone 4S 8GB Black-Thought work Project	400000688	13-Apr-16	0.00	85.73%	0.00	0.00
	Total			**4.16**		**3.57**	**0.59**

7.4.4 Water harvesting assets

a. Allocation as per BIAL: Aeronautical
b. Observation: BIAL has developed water harvesting ponds/ rain sumps to store rain water for use at the airport. It is noted that these rain water sumps serve both aeronautical and non-aeronautical assets.
c. Revised asset allocation: Accordingly, the costs associated with water harvesting ponds/ rain sumps are classified as common assets.
d. Impact on RAB for second control period: Reduction of INR 13.29 cr.

Table 21: Reclassification of water harvesting assets

S no.	Asset	Asset code	Capitalization Date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	B	C=A*B	D=A-C
1	Soil, Waste, Vent And Rain Water Pipes - Arrival L0	320000090	1-Sep-16	0.29	85.73%	0.24	0.04
2	Soil,Waste,Vent And Rain Water Pipes-Phe-T1A R -L1	320000086	1-Sep-16	0.14	85.73%	0.12	0.02
3	Soil, Waste, Vent And Rain Water Pipes - Area 11	320000088	1-Sep-16	0.11	85.73%	0.09	0.02
4	Rain Water Pipeline work at P8	320000112	20-Jan-18	0.06	85.73%	0.05	0.01

S no.	Asset	Asset code	Capitalization Date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	**B**	**C=A*B**	**D=A-C**
5	Pond no. 3, 4 and 5 in the NSPR contract	320000140	6-Dec-19	92.50	85.73%	79.30	13.20
	Total			**93.09**		**79.81**	**13.29**

* difference is due to rounding off

B. Reclassification from aeronautical assets to non-aeronautical assets

7.4.5 Buildings – Landscaping in the commercial real estate development area

a. Allocation as per BIAL: Aeronautical
b. Observation: Landscaping is undertaken by the airport to provide enhanced passenger experience while also meeting the environment sustainability goals of the airport. However, it was noted that landscaping undertaken around the airport hotel has also been considered as aeronautical by BIAL.
c. Revised asset allocation: Since, the assets forming part of the commercial real estate development are considered as non-aeronautical assets, the capital expenditure for landscaping in and around the commercial real estate development is also considered as non-aeronautical.
d. Impact on RAB for second control period: Reduction of INR 0.14 cr.

Table 22: Reclassification of landscaping in the commercial real estate development area

S no.	Asset	Asset code	Capitalization Date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	**B**	**C=A*B**	**D=A-C**
1	Plants Around Airport Hotel	540000004	2-Feb-17	0.14	0.0%	0.00	0.14
	Total			**0.14**		**0.00**	**0.14**

7.4.6 Car park and advertising related assets under Airport Equipment – Operations related

a. Allocation as per BIAL: Aeronautical
b. Observation: Car park and advertising related assets are non-aeronautical assets which have been considered as aeronautical by BIAL.
c. Revised asset allocation: Accordingly, the costs associated with car park and advertising related assets are classified as non-aeronautical assets.
d. Impact on RAB for second control period: Reduction of INR 0.17 cr.

Table 23: Reclassification of car park and advertising related assets under Airport equipment – operations related

S no.	Asset	Asset code	Capitalization Date	Aero gross block as per BIAL (FY20)	Allocation ratio for FY20 %	Revised aero gross block (FY20)	Impact (INR cr.)
				A	B	C=A*B	D=A-C
1	Parking display unit at Landside Traffic	340001318	6-Apr-16	0.15	0.00%	0.00	0.15
2	Signages adjacent to main access road	530000013	10-Jan-17	0.03	0.00%	0.00	0.03
	Total			**0.17**		**0.00**	**0.17**

* difference is due to rounding off

C. Adjustments to proposed asset additions of FY21

7.4.7 Exclusion of enabling works for eastern connectivity tunnel

a. Allocation as per BIAL: Aeronautical
b. Observation: AERA in its second control period for BIAL had excluded the enabling works for eastern connectivity tunnel. Accordingly, these are excluded from the FY21 asset additions.
c. Revised asset allocation: Excluded from the FY21 asset addition.
d. Impact on RAB for second control period: Reduction of INR 86.55 cr.

7.4.8 Express cargo

a. Allocation as per BIAL: Non-Aeronautical
b. Observation: AERA Act, 2008 considers the cargo, ground handling and fuel services as aeronautical services. Accordingly, the express cargo capital expenditure is considered as aeronautical.
c. Revised asset allocation: Considered as aeronautical
d. Impact on RAB for second control period: Increase of INR 88.49 cr.

7.4.9 Revised asset allocation ratio from gross block ratio to terminal area ratio for common assets

a. Allocation as per BIAL: Common
b. Observation: Gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of applying it selectively on common assets. Common assets have been segregated in the asset register based on average terminal area ratio and therefore, the same ratio (85.73%) is applied on the common assets. Based on the above, bifurcation ratio for FY21 capex of airport offices, ITI project and sustaining capex is revised from 91% to terminal area ratio of 85.73%.
c. Revised asset allocation: Revised bifurcation ratio from 91% to 85.73%.
d. Impact on RAB for second control period: Reduction of INR 15.34 cr.

D. Clarifications from BIAL on the asset classification

7.4.10 Additionally, we had sought details for the following asset classifications. These assets were not reclassified based on the responses received from BIAL.

7.4.11 Buildings - Canopy

a. Allocation as per BIAL: Aeronautical
b. Observation: BIAL clarified that "the canopy mainly consists of glass canopy for 3rd Kerb for vehicular movement, pedestrian canopy to facilitate movement of passengers from kerbside to bus and airport parking facilities. As the canopy is for vehicle and passenger facilitation it is considered as aero asset". Further, on the retail/ F&B outlets in the canopy area, BIAL has clarified that "All the F&B /Retail outlets in the kerb/forecourt area are within the roof of the terminal kerb area. The said roof area is not in the Building - Canopy listed in the FAR".
c. Revised asset allocation: Based on the clarification from BIAL, since the asset is not used for non-aeronautical activities, no change is proposed in the asset allocation methodology.
d. Impact: Nil

7.4.12 Roads - Trumpet

a. Allocation as per BIAL: Aeronautical
b. Observation: On the query regarding Roads – Trumpet forming part of the airport boundary, BIAL clarified that "The trumpet commences from the National Highway and comes into the airport boundary. At the time of Airport opening, the Government had not provided proper connectivity to Airport and BIAL has built a Trumpet Flyover on National Highway to connect to the Airport". BIAL has provided the details of the communication between Government of Karnataka and BIAL on the construction of trumpet interchange. Initially, as part of the State Government Support Agreement, it was the responsibility of NHAI to construct the trumpet interchange. However, later in 2007, GoK asked BIAL to construct the trumpet interchange and gave the land on lease to BIAL for 20 years. Further, on the query regarding the road serving airport as well as proposed commercial real estate development, BIAL clarified that "There is only one Main access from the NH to the airport, that is via the Trumpet Flyover." Approach roads are an integral part of the airport and essential for airport connectivity. It is noted that the land for trumpet interchange is given on lease by GoK to BIAL and further GoK had asked BIAL to construct the trumpet interchange. Further, it is noted that the commercial real estate development is limited at BIAL and therefore the primary use of the Trumpet road is by the passengers and airport staff.
c. Revised asset allocation: Based on the clarification from BIAL, no change is proposed in the asset allocation methodology.
d. Impact: Nil

7.4.13 Infrastructure for BAHL towers under Electrical Installations

a. Allocation as per BIAL: Common
b. Observation: The asset appeared to be related to the Bangalore Airport Hotel Limited, a 100% owned subsidiary of BIAL which provides non-aeronautical services (operates a hotel in airport vicinity). On the query to BIAL regarding the asset, BIAL clarified that "this asset is Common Passive Mobile Infrastructure (CPMI) is located in the area marked as BAHL premises. However, this asset is for the infrastructure network coverage across the AIRPORT Campus. The CPMI is infrastructure deployed for mobile coverage in the airport. BIAL is responsible to ensure that the passengers get mobile connectivity seamlessly even while transiting from the airport till airport perimeter. The placement of the CPMI is to derive maximum connectivity to passengers and placed at various locations

within the airport. One of the CPMI is located in the area marked as BAHL premises and is not specific to BAHL but for the benefit of passengers transiting from the airport."

c. Revised asset allocation: Based on BIAL's clarification, no change is proposed in the asset allocation for this asset.
d. Impact: Nil

7.4.14 Earthwork for NSPR and associated works

a. Allocation as per BIAL: Aero
b. Observation: BIAL is undertaking many expansion projects in parallel which include the construction of Terminal 2, MMTH and NSPR and associated works. On the query to BIAL regarding the area for which the earthwork was undertaken, BIAL clarified that "The Earthwork (600000001) which is capitalised as a separate asset is for NSPR and includes apron portion. This cost does not relate to any earthworks for Terminal 2, MMTH / Terminal 3 or any other area."
c. Revised asset allocation: Based on BIAL's clarification, no change is proposed in the asset allocation for this asset.
d. Impact: Nil

7.5 Proposed adjustments to investment in RAB from FY17 to FY21

Asset additions from FY17 to FY20

7.5.1 Based on the revision of asset allocation methodology adopted for assets of BIAL, a revision in the aeronautical asset addition from FY17 to FY20 is undertaken based on the audited Fixed Asset Register of BIAL.

7.5.2 Summary of the reclassification of the assets with its impact on the aeronautical asset addition from FY17 to FY20 has been presented in the table below.

Table 24: Revised aeronautical asset addition from FY17 to FY20 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	Total
(A) Total investments in fixed assets during FY17 to FY20 (as per FAR of BIAL)	**226.31**	**170.30**	**161.00**	**2042.42**	**2,600.03**
(B) Aero asset addition to RAB as per BIAL	**213.92**	**135.99**	**132.02**	**2,007.23**	**2,489.16**
(C) Proposed adjustment to RAB due to change in segregation logic, for reasons below:					
(C.1) Reclassification from aeronautical to common					
Electrical and Power House Equipment	-3.19	-0.60	-0.70	-0.20	-4.69
BIAL App (mobile application)	-0.27	-0.32	0.00	0.00	-0.59
Water harvesting assets	-0.08	0.00	-0.01	-13.20	-13.29
(C.2) Reclassification from aeronautical to non-aeronautical					
Landscape in real estate area	-0.14	0.00	0.00	0.00	-0.14
Car park related asset	-0.17	0.00	0.00	0.00	-0.17

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	Total
(D) Total proposed adjustments due to changes in segregation logic to RAB (D = C.1 + C.2)	**-3.84**	**-0.92**	**-0.71**	**-13.40**	**-18.87**
(E) Adjustment to RAB due to change in terminal area ratio*	-9.23^	-0.14	+15.71#	0.15	**+6.49**
(F) Total impact due to proposed changes (F = D + E)	**-13.06**	**-1.06**	**15.00**	**-13.25**	**-12.38**
(G) Adjusted aero additions to RAB during second control period as per this study (G = B + F)	**200.86**	**134.93**	**147.02**	**1993.98**	**2,476.78**

Impact due to change in terminal area ratio from FY18 to FY19 by BIAL as per para 6.2.2

* Impact on the asset addition due to the revised average terminal area ratio as per para 7.2.5

^ Impact on the aeronautical asset addition is due to revision of the terminal area ratio to average terminal area ratio (85.73%) in FY17 from 86.31% in FY16

Asset additions in FY21

7.5.3 Following changes to the FY21 asset additions are made to the revised submission of BIAL:

a. Enabling works capex of Eastern connectivity tunnel – Excluded as per 2nd control period order
b. Considered express cargo capex as 100% aeronautical instead of BIAL's treatment of express cargo capex as non-aeronautical as per AERA Act, 2008
c. Gross block ratio is a composite ratio and a weighted average of aero, common and non-aero assets. Hence, the gross block ratio should be applied on entire capex addition irrespective of it being aero, common or non-aero instead of BIAL's approach of applying it selectively on common assets. Common assets have been segregated in the asset register based on the average terminal area ratio as detailed in 7.2.4 and 7.2.5 and therefore, the same ratio (85.73%) is applied on the common assets. Based on the above, bifurcation ratio for FY21 capex of airport offices, ITI project and sustaining capex is revised from 91% to terminal area ratio of 85.73%.
d. Revised actual WPI in FY20 (3.64% to 1.7%) to apply on the special repairs cost of FY21 given in FY19 prices

7.5.4 Based on above, the revised aeronautical asset addition in FY21 has been presented in the table below.

Table 25: Revised aeronautical asset addition for FY21

S no	Projects	Revised submission of BIAL – total additions	Allocation as per BIAL	Aero addition to FY21 as per BIAL	Revised allocation as per the study	Revised aero addition to FY21	Impact of revision
1	Site preparation & Earthworks	21.98	100.00%	21.98	100.00%	21.98	0.00
2	Aircraft Rescue & Fire Fighting	8.86	100.00%	8.86	100.00%	8.86	0.00

S no	Projects	Revised submission of BIAL – total additions	Allocation as per BIAL	Aero addition to FY21 as per BIAL	Revised allocation as per the study	Revised aero addition to FY21	Impact of revision
3	Airport Offices - Phase I	3.89	91.00%	3.54	85.73%	3.33	0.20
4	Existing Runways / Taxiway Improvements - Phase 1b	193.94	100.00%	193.94	100.00%	193.94	0.00
5	Eastern Tunnel - Enabling works	86.55	100.00%	86.55	0.00%	0.00	86.55
6	Express Cargo	88.49	0.00%	0.00	100.00%	88.49	-88.49
7	ITI Project	86.60	91.00%	78.81	85.73%	74.24	4.56
8	Sustaining capex	200.59	91.00%	182.54	85.73%	171.97	10.57
	Total	**690.90**		**576.21**		**562.81**	**13.40**

7.5.5 **Summary:** Based on the above, the total reduction in the aeronautical asset addition on account of these adjustments for the second control period (from FY17 to FY21) is INR 25.78 cr.

Table 26: Revised aeronautical asset addition from FY17 to FY21 based on the asset allocation study

Particulars (In INR Cr.)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Aero asset addition to RAB as per BIAL (A)	**213.92**	**135.99**	**132.02**	**2,007.23**	**576.21**	**3,065.37**
Less: Impact due to proposed changes (refer Table 1 and Table 2) (B)	-13.06^	-1.06	15.00#	-13.25	-13.40	**-25.78**
Adjusted aero additions to RAB during second control period as per this study (C = A + B)	**200.86**	**134.93**	**147.02**	**1993.98**	**562.81**	**3,039.60**

Impact due to change in terminal area ratio from 86.31% in FY18 to 85.34% in FY19 by BIAL as per para 6.2.2

* Impact on the asset addition due to the revised average terminal area ratio as per para 7.2.5

^ Impact on the aeronautical asset addition is due to revision of the terminal area ratio to average terminal area ratio (85.73%) in FY17 from 86.31% in FY16

7.6 Revised Gross Block

7.6.1 Based on the proposed revisions, adjustments to the gross block was prepared to determine the revised gross block. The details of adjustment to Gross Block of FY21 have been presented in the table below:

Table 27: Revised Gross Block of BIAL of FY21 based on the revised asset allocation – asset category-wise

Particulars*	**Aeronautical gross block**	**Non-aeronautical gross block**	**Total**
Closing gross block as per BIAL (as at 31st March 2021) (A)	**6,428.38**	**576.56**	**7,004.93**
Gross fixed asset ratio before adjustment for FY21	**91.77%**	**8.23%**	
Adjustment to gross block on account of first control period aero and non-aero bifurcation#	**-45.65**	45.65	
Adjustment due to change in terminal area ratio (sum of E in Table 24**)**	**6.49**	-6.49	
Reclassification of aeronautical assets to common assets			
Buildings – Utilities and Electrical and power house equipment used for terminal building and airport	-4.69	4.69	
BIAL app (mobile application) - Thoughtworks project	-0.59	0.59	
Water harvesting assets	-13.29	13.29	
Reclassification of aeronautical assets to non-aeronautical assets			
Buildings – Landscaping in the commercial real estate development area	-0.14	0.14	
Car park and advertising related assets under Airport Equipment – Operations related	-0.17	0.17	
Reclassification of FY21 asset			
FY21 asset addition adjustments	-13.40	13.40	
Total adjustments due to reclassification and change in terminal area ratio	**-25.78**	**25.78**	
Closing Gross block after adjustments (as on 31st March 2021)	**6,356.95**	**647.99**	**7,004.93**
Gross fixed asset ratio after adjustment for FY21	**90.75%**	**9.25%**	
Impact on the gross fixed asset ratio of FY21	**-1.02%**	**1.02%**	

* difference is due to rounding off; # in the FAR submitted by BIAL the opening aero Gross Block as on 1 April 2016 was INR 3,363.00 cr. whilst the closing aero Gross Block as per second control period order was INR 3,317.35 cr. The difference between the opening aero Gross Block of FY17 submitted by BIAL and closing aero Gross Block of FY16 assumed by AERA is on account of the revision of the bifurcation of the aeronautical and non-aeronautical assets of the first control period undertaken by AERA.

7.6.2 The year-wise revision in the asset allocation ratio of the Gross Block and the asset additions for the second control period (from FY17 to FY21) has been summarized in the table below:

Table 28: Revised Gross Block and asset additions of BIAL from FY17 to FY21 based on the revised asset allocation

Particulars*	**FY17**	**FY18**	**FY19**	**FY20**	**FY21#**	**Total**
Opening total gross block as per FAR of BIAL (A)	3714.01	3940.32	4110.62	4271.62	6314.03	22,350.59
Total additions adjusted for disposals (B)	226.31	170.30	161.00	2042.42	690.90	3,290.93
Closing gross block (C = A + B)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero Gross Block as submitted by BIAL						

Particulars*	**FY17**	**FY18**	**FY19**	**FY20**	**FY21#**	**Total**
Opening aero gross block (D)	3,363.00	3,576.92	3,712.91	3,844.93	5,852.17	20,349.94
Net aero additions after adjustment for disposals (E)	213.92	135.99	132.02	2,007.23	576.21	3,065.37
Closing aero gross block (F = D + E)	**3,576.92**	**3,712.91**	**3,844.93**	**5,852.17**	**6,428.38**	**23,415.31**
Opening non-aero gross block (G = A - D)	351.00	363.39	397.70	426.68	461.87	2,000.65
Net non-aero additions after adjustment for disposals (H = B - E)	12.39	34.31	28.98	35.18	114.69	225.55
Closing non-aero gross block (I = G + H)	**363.39**	**397.70**	**426.68**	**461.87**	**576.56**	**2,226.20**
Total Gross Block (J = F + I)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero gross block ratio (K = F/J)	**90.78%**	**90.32%**	**90.01%**	**92.69%**	**91.77%**	**91.32%**
As per reclassification of assets						
Opening aero gross block^ (L)	3,317.35	3,518.21	3,653.14	3,800.16	5,794.13	20,082.99
Net aero additions after adjustment for disposals (M)	200.86	134.93	147.02	1,993.98	562.81	3,039.60
Closing aero gross block (N = L + M)	**3,518.21**	**3,653.14**	**3,800.16**	**5,794.13**	**6,356.95**	**23,122.59**
Opening non-aero gross block (O = A - L)	396.66	422.11	457.48	471.46	519.90	2,267.60
Net non-aero additions after adjustment for disposals (P = B - M)	25.46	35.37	13.98	48.44	128.09	251.33
Closing non-aero gross block (Q = O + P)	**422.11**	**457.48**	**471.46**	**519.90**	**647.98**	**2,518.93**
Total Gross Block (R= N+Q)	**3940.32**	**4110.62**	**4271.62**	**6314.03**	**7004.93**	**25,641.51**
Aero gross block ratio (S=N/R)	**89.29%**	**88.87%**	**88.96%**	**91.77%**	**90.75%**	**90.18%**
Net impact on the aero additions (T = M – E)	**-13.06**	**-1.06**	**15.00**	**-13.25**	**-13.40**	**-25.78**
Net impact on aero ratio (U = S - K)	**-1.49%**	**-1.45%**	**-1.05%**	**-0.92%**	**-1.02%**	**-1.14%**

difference is due to rounding off; # forecasted; ^ in the FAR submitted by BIAL the opening aero Gross Block as on 1 April 2016 was INR 3,363.00 cr. whilst the closing aero Gross Block as per second control period order was INR 3,317.35 cr. The difference between the opening aero Gross Block of FY17 submitted by BIAL and closing aero Gross Block of FY16 assumed by AERA is on account of the revision of the bifurcation of the aeronautical and non-aeronautical assets of the first control period undertaken by AERA

7.7 Summary

7.7.1 BIAL had classified INR 6,428.38 cr. as gross aeronautical assets and INR 576.56 cr. as gross non-aeronautical assets as on 31 March 2021 with the gross aeronautical to gross non-aeronautical asset bifurcation ratio of 91.77% to 8.23%.

7.7.2 Based on the reclassification of the assets (as detailed in section 7.4), the Gross Block has been segregated into aeronautical and non-aeronautical gross block as under:

i. Proposed adjusted aeronautical gross block as on 31 March 2021 is INR 6,356.95 cr.
ii. Proposed adjusted non-aeronautical gross block as on 31 March 2021 is INR 647.98 cr.
iii. Total reduction in the aeronautical RAB for the second control period (FY17 to FY21) as per the study is INR 25.78 cr.

7.7.3 The revised ratio of gross aeronautical and gross non-aeronautical assets after making the adjustments proposed above is 90.75% to 9.25% as on 31 March 2021.

8. OVERALL SUMMARY OF THE STUDY

8.1.1 BIAL has made an investment of INR 2,600.03 cr. from FY17 to FY20. An investment of INR 690.90 cr. is forecasted by BIAL in FY21. The total investment in the second control period is INR 3,290.93 cr. The investments include development of aeronautical and non-aeronautical assets at the airport.

8.1.2 Major projects undertaken by BIAL in the second control period are commissioning of New South Parallel Runway and associated works – these include Site Preparatory works, 4000 M Code F and CAT IIIB runway, Dual Parallel Taxiways, Rapid Exit Taxiways, Aircraft Rescue and Fire Fighting (ARFF), Perimeter Roads, Gate House and CCR Hall, NAVAIDS infra and southern access roads. Other major works whose work is in progress are Terminal 2 (Phase I), and Multi-Modal Transport Hub.

8.1.3 BIAL had classified INR 6,428.38 cr. as gross aeronautical assets and INR 576.56 cr. as gross non-aeronautical assets as on 31 March 2021 with the gross aeronautical to gross non-aeronautical asset bifurcation ratio of 91.77% to 8.23%.

8.1.4 For the purposes of the study, the closing aeronautical RAB of FY16 as per the second control period order is considered as the opening aeronautical RAB of FY17 and closing aeronautical Gross Block of FY16 as per the second control period order is considered as the opening aeronautical Gross Block of FY17 for the study.

8.1.5 Asset bifurcation methodology is based on the definitions of the aeronautical, non-aeronautical and common assets as per AERA Act and past orders of AERA. Common assets have been classified into aeronautical and non-aeronautical based on the average terminal building area ratio of 85.73% as per para 7.2.5.

8.1.6 Assets reclassified from aeronautical to common include the assets related to electrical and power house equipment, BIAL App (mobile application) and water harvesting assets. Assets reclassified from aeronautical to non-aeronautical include the car park and advertising related assets and the landscape assets in the commercial real estate area. Further, the changes made to the asset allocation of FY21 include the consideration of express cargo as aeronautical asset, exclusion of eastern connectivity tunnel and change in allocation ratio to terminal area ratio.

8.1.7 Based on the reclassification of the assets (as detailed in section 7.4), the Gross Block has been segregated into aeronautical and non-aeronautical gross block as under (Refer Table 28):

i. Proposed adjusted aeronautical gross block as on 31 March 2021 is INR 6,356.95 cr.
ii. Proposed adjusted non-aeronautical gross block as on 31 March 2021 is INR 647.98 cr.
iii. Total reduction in the aeronautical RAB for the second control period (FY17 to FY21) as per the study is INR 25.78 cr.

8.1.8 The revised ratio of gross aeronautical and gross non-aeronautical assets after making the adjustments proposed above is 90.75% to 9.25% as on 31 March 2021.

9. LIST OF TABLES

10. GLOSSARY

Table 29: Glossary

Abbreviation	Expansion
A	Aeronautical
AAI	Airports Authority of India
AERA	Airports Economic Regulatory Authority of India
AOCC	Airport Operations Control Centre
ARFF	Aircraft Rescue and Fire Fighting
ATC	Air Traffic Controller
BAHL	Bangalore Airport Hotel Limited
BHS	Baggage Handling System
BIAL	Bangalore International Airport Limited
C	Common
CAPEX	Capital Expenditure
CCR	Constant Current Regulator
CCTV	Closed Circuit Television
CNS/ ATM	Communications, Navigation and Surveillance Systems for Air Traffic Management
CPMI	Common Passive Mobile Infrastructure
CUSS	Common User Self Service
CUTE	Common User Terminal Equipment
DG	Diesel Generator
EPC	Engineering Procurement Construction
FAR	Fixed Asset Register
F&B	Food and Beverage
FIDS	Flight Information Display Systems
GAAP	Generally Accepted Accounting Principles
GoI	Government of India
GoK	Government of Karnataka
GSE	Ground Support Equipment
HDPE/ PVC	High Density Polyethylene/ Poly Vinyl Chloride
IT	Information Technology
ICT	Information Communication Technology
KSIIDC	Karnataka State Industrial and Infrastructure Development Corporation
MMTH	Multi-Modal Transport Hub
MPPA	Million Passengers Per Annum
MYTP	Multi-Year Tariff Proposal
N	Non-aeronautical
NAVAIDS	Navigational Aids
NAR	Non-Aeronautical Revenues
NSPR	New South Parallel Runway
OPEX	Operational Expenditure
PAS	Public Address System
PO	Purchase Order
PTB	Passenger Terminal Building

Abbreviation	Expansion
RAB	Regulated Asset Base
TDSAT	Telecom Disputes Settlement and Appellate Tribunal
T1	Terminal 1
T2	Terminal 2
UPS	Uninterruptible Power Source
VDGS	Visual Docking Guidance System

EXHIBIT I – Terms of reference for the study

AERA has stipulated the scope of work for the asset allocation study in Clause 3.1 (v) of the RFP No. 01/ 2020-21 for engagement of consultants to assist AERA in determination of tariffs of BIAL for aeronautical services. Scope of work related to asset allocation study has been mentioned below:

"3.1 (v) - Asset / OPEX segregation between Aero and Non Aero."

EXHIBIT II – AUDITOR CERTIFICATE SUBMITTED BY BIAL ON ASSET ALLOCATION

Sreedar Mohan
Associates • Chartered Accountants

Report on Agreed-upon procedures related to the allocation of fixed assets into Aeronautical and Non-Aeronautical

We, Sreedar Mohan and Associates, Chartered Accountants performed agreed upon procedures to M/s Bangalore International Airport Limited, company registered under companies act 2013, having registered office at Administration Block, Devanahalli, Bangalore - 560 300 and enclosed the statement showing allocation of Fixed assets based on the books of accounts produced to us as at 31 March 2017.

The statement of allocation of fixed assets into Aeronautical and Non-Aeronautical enclosed in the Annexure 1 and is performed based on the allocation methodology / policy as certified by the Management in Annexure 2.

The engagement was executed in accordance with the Standard on Related Services (SRS) 4400, "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India.

The report is issued at the request of the management to submit to the Airports Economic Regulatory Authority of India ('AERA') and not to be distributed or used for any other purpose.

For Sreedar Mohan and Associates
Chartered Accountants
Firm registration number: 0[illegible]25

SREEDAR MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ BANGALORE

CA Srinath Koppu
Partner
Membership no: 226545

Place: Bangalore
Date: 15th Jul 2020

UDIN: 20226545AAAAEQ9351

Bangalore International Airport Limited

Annexure 1

Statement showing allocation of fixed assets (Gross Block(GB)) as at 31 March 2017 of BIAL

(Amount in Rs crore)

Particulars as at	Aeronautical Value (GB)	% of Aeronautical	Non-Aeronautical (GB)	% of Non-Aeronautical	Total	% Total
31 March 2017	3,576.94	90.79%	362.78	9.21%	3,939.72	100%

Notes:

- Aeronautical, Non-Aeronautical and common assets based on the basis of allocation provided in Annexure 2 and the common assets are further classified in to Aeronautical and Non-Aeronautical as mentioned below.
- Common assets classified into Aeronautical and Non-Aeronautical in the below table as per guidelines enumerated in Annexure 2.

(Amount in Rs crore)

Common Assets	Aeronautical Gross Block	Non-Aeronautical Gross Block	Total of Common Assets Value
31 March 2017	1,366.07	216.67	1,582.74

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

Annexure 3

Basis for Bifurcation of Fixed Assets into Aeronautical and Non Aeronautical

1. Definitions as per company's policy

1.1 "Aeronautical Assets" shall mean those assets which are necessary or required for the performance of Aeronautical Services as defined below and such other assets as an Airport Company procures in accordance with the written directions of the Government of India for or in relation to provision of any Reserved Activities including intangible assets, power house equipment and water management system which are considered as directly related to the Aeronautical services.

1.2 "Aeronautical Services" means the provision of the following facilities and services:

1. Provision of flight operation assistance and crew support systems;
2. Ensuring the safe and secure operation of the Airport, excluding national security interest;
3. Movement and parking of aircraft and control facilities;
4. General maintenance and upkeep of the Airport;
5. Rescue and firefighting services;
6. Movement of staff and passengers and their inter-change between all modes of transport at the Airport;
7. Aerodrome control services;
8. Airfield;
9. Airfield lighting;
10. Airside and landside access roads, trumpet flyover and forecourts including writing, traffic signals, signage and monitoring;
11. Apron and aircraft parking area;
12. Apron control and allocation of aircraft stands;
13. Operation and maintenance of passenger boarding and disembarking systems;
14. Arrivals concourses and meeting areas;
15. Baggage systems including outbound and reclaim;
16. Bird scaring;
17. Check-in concourse;
18. Cleaning, heating, lighting and air-conditioning public areas;
19. Customs and immigration halls;
20. Emergency services;
21. Facilities for the disabled and other special needs people;
22. Flight information and public-address systems;
23. Water drainage;
24. Guidance systems and marshalling;
25. Information desks;
26. Inter-terminal transit systems;
27. Lifts, escalators and passenger conveyors;

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

28. Loading bridges;
29. Lost property;
30. Passenger and hand baggage search;
31. Piers and gate rooms;
32. Policing and general security;
33. Infrastructure/ Facilities for Post Offices;
34. Infrastructure/ Facilities for Public telephones;
35. Runways;
36. Signage;
37. Software Programs and licenses required for operation of Airport;
38. Taxiways;
39. Toilets and nursing mothers room;
40. Waste and refuse treatment and disposal;
41. X-Ray service for carry on and checked-in luggage;
42. VIP / special lounges; and
43. Any other services deemed to be necessary for the safe and efficient operation of the Airport.

1.3 **"Non-Aeronautical Assets"** shall mean all assets required or necessary for the performance of Non-Aeronautical Services at the Airport as defined below.

1.4 **"Non-Aeronautical Services"** shall mean the following facilities and services:

1. Aircraft cleaning services;
2. Airline Lounges;
3. Cargo handling;
4. Cargo terminals;
5. Ground handling services;
6. Hangars;
7. Heavy maintenance services for aircraft;
8. Observation terrace;
9. Banks/ATM;
10. Bureaux de change;
11. Business center;
12. Conference center;
13. Duty free sales;
14. Flight catering services;
15. Freight consolidators/forwarders or agents;
16. General retail shops;
17. Hotel/Motels;
18. Hotel reservation services;
19. Line maintenance services;
20. Locker rental;

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21. Logistic centers;
22. Messenger services;
23. Porter services;
24. Restaurant, bar and other refreshment facilities;
25. Special Assistance services;
26. Tourist information services;
27. Travel agency;
28. Vehicle fueling services;
29. Vehicle rental;
30. Vehicle parking;
31. Vending machine;
32. Warehouses;
33. Welcoming services;
34. Other services related to passenger services at the airport, if the same are non-aeronautical in nature.

1.5 "Intangible assets" includes certain legal and other expenses incurred during the construction period towards various agreements, viz. Concession Agreement, Communication, Navigation and Surveillance and Air Traffic Management (CNS/ ATM) Agreement, Operations and Management Services Agreement, State Support Agreement and the Land lease agreement.

1.6 "Common Assets" shall mean all assets not specifically identifiable to Aeronautical Assets and Non-Aeronautical Assets.

2. Classification of Common Assets into Aeronautical and Non-aeronautical assets

Sl.No	Common Asset Group	Location / Description	Key used
1	Air Conditioning, Office Equipment, Security equipment and Airport Equipment (wherever not directly attributable to Aeronautical and Non-aeronautical)	All	Area
2	Building and other assets which are not directly attributable in the Location specified	Common area ATC Block	Area
		Terminal Building	Area

The following is the key used for the bifurcation of common assets into Aeronautical and Non-aeronautical assets

Sl.No	Key for Bifurcation	Basis for Key
1	Area for the period ended March 2017	The area of the Terminal Building used for Aeronautical and Non-aeronautical services (i.e. 86.31% and 13.69% respectively)

SREEDAR MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ BANGALORE

Sreedar Mohan
Associates • Chartered Accountants

Report on Agreed-upon procedures related to the allocation of fixed assets into Aeronautical and Non-Aeronautical

We, Sreedar Mohan and Associates, Chartered Accountants performed agreed upon procedures to M/s Bangalore International Airport Limited, company registered under companies act 2013, having registered office at Administration Block, Devanahalli, Bangalore - 560 300 and enclosed the statement showing allocation of Fixed assets based on the books of accounts produced to us as at 31 March 2018.

The statement of allocation of fixed assets into Aeronautical and Non-Aeronautical enclosed in the Annexure 1 and is performed based on the allocation methodology / policy as certified by the Management in Annexure 2.

The engagement was executed in accordance with the Standard on Related Services (SRS) 4400, "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India.

The report is issued at the request of the management to submit to the Airports Economic Regulatory Authority of India ('AERA') and not to be distributed or used for any other purpose.

For Sreedar Mohan and Associates
Chartered Accountants
Firm registration number: 012[illegible]S

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

CA Srinath Koppu
Partner
Membership no: 226545

Place: Bangalore
Date: 15th Jul 2020

UDIN: 20226545AAAAER8411

SREEDAR MOHAN & ASSOCIATES
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Bangalore International Airport Limited

Annexure 1

Statement showing allocation of fixed assets (Gross Block(GB)) as at 31 March 2018 of BIAL

(Amount in Rs crore)

Particulars as at	Aeronautical Value (GB)	% of Aeronautical	Non-Aeronautical (GB)	% of Non-Aeronautical	Total	% Total
31 March 2018	3,712.93	90.34%	397.08	9.66%	4,110.01	100%

Notes:

- Aeronautical, Non-Aeronautical and common assets based on the basis of allocation provided in Annexure 2 and the common assets are further classified in to Aeronautical and Non-Aeronautical as mentioned below.
- Common assets classified into Aeronautical and Non-Aeronautical in the below table as per guidelines enumerated in Annexure 2.

(Amount in Rs crore)

Common Assets	Aeronautical Gross Block	Non-Aeronautical Gross Block	Total of Common Assets Value
31 March 2018	1,393.94	221.09	1,615.03

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

Annexure 3

Basis for Bifurcation of Fixed Assets into Aeronautical and Non Aeronautical

1. **Definitions as per company's policy**

1.1 **"Aeronautical Assets"** shall mean those assets which are necessary or required for the performance of Aeronautical Services as defined below and such other assets as an Airport Company procures in accordance with the written directions of the Government of India for or in relation to provision of any Reserved Activities including intangible assets, power house equipment and water management system which are considered as directly related to the Aeronautical services.

1.2 **"Aeronautical Services"** means the provision of the following facilities and services:

1. Provision of flight operation assistance and crew support systems;
2. Ensuring the safe and secure operation of the Airport, excluding national security interest;
3. Movement and parking of aircraft and control facilities;
4. General maintenance and upkeep of the Airport;
5. Rescue and firefighting services;
6. Movement of staff and passengers and their inter-change between all modes of transport at the Airport;
7. Aerodrome control services;
8. Airfield;
9. Airfield lighting;
10. Airside and landside access roads, trumpet flyover and forecourts including writing, traffic signals, signage and monitoring;
11. Apron and aircraft parking area;
12. Apron control and allocation of aircraft stands;
13. Operation and maintenance of passenger boarding and disembarking systems;
14. Arrivals concourses and meeting areas;
15. Baggage systems including outbound and reclaim;
16. Bird scaring;
17. Check-in concourse;
18. Cleaning, heating, lighting and air-conditioning public areas;
19. Customs and immigration halls;
20. Emergency services;
21. Facilities for the disabled and other special needs people;
22. Flight information and public-address systems;
23. Water drainage;
24. Guidance systems and marshalling;
25. Information desks;

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26. Inter-terminal transit systems;
27. Lifts, escalators and passenger conveyors;
28. Loading bridges;
29. Lost property;
30. Passenger and hand baggage search;
31. Piers and gate rooms;
32. Policing and general security;
33. Infrastructure/ Facilities for Post Offices;
34. Infrastructure/ Facilities for Public telephones;
35. Runways;
36. Signage;
37. Software Programs and licenses required for operation of Airport;
38. Taxiways;
39. Toilets and nursing mothers room;
40. Waste and refuse treatment and disposal;
41. X-Ray service for carry on and checked-in luggage;
42. VIP / special lounges; and
43. Any other services deemed to be necessary for the safe and efficient operation of the Airport.

1.3 "Non-Aeronautical Assets" shall mean all assets required or necessary for the performance of Non-Aeronautical Services at the Airport as defined below.

1.4 "Non-Aeronautical Services" shall mean the following facilities and services:

1. Aircraft cleaning services;
2. Airline Lounges;
3. Cargo handling;
4. Cargo terminals;
5. Ground handling services;
6. Hangars;
7. Heavy maintenance services for aircraft;
8. Observation terrace;
9. Banks/ATM;
10. Bureaux de change;
11. Business center;
12. Conference center;
13. Duty free sales;
14. Flight catering services;
15. Freight consolidators/forwarders or agents;
16. General retail shops;
17. Hotel/Motels;
18. Hotel reservation services;
19. Line maintenance services;

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20. Locker rental;
21. Logistic centers;
22. Messenger services;
23. Porter services;
24. Restaurant, bar and other refreshment facilities;
25. Special Assistance services;
26. Tourist information services;
27. Travel agency;
28. Vehicle fueling services;
29. Vehicle rental;
30. Vehicle parking;
31. Vending machine;
32. Warehouses;
33. Welcoming services;
34. Other services related to passenger services at the airport, if the same are non-aeronautical in nature.

1.5 "Intangible assets" Includes certain legal and other expenses incurred during the construction period towards various agreements, viz. Concession Agreement, Communication, Navigation and Surveillance and Air Traffic Management (CNS/ ATM) Agreement, Operations and Management Services Agreement, State Support Agreement and the Land lease agreement.

1.6 "Common Assets" shall mean all assets not specifically identifiable to Aeronautical Assets and Non-Aeronautical Assets.

2. Classification of Common Assets into Aeronautical and Non-aeronautical assets

Sl.No	Common Asset Group	Location / Description	Key used
1	Air Conditioning, Office Equipment, Security equipment and Airport Equipment (wherever not directly attributable to Aeronautical and Non-aeronautical)	All	Area
2	Building and other assets which are not directly attributable in the Location specified	Common area ATC Block	Area
		Terminal Building	Area

The following is the key used for the bifurcation of common assets into Aeronautical and Non-aeronautical assets

Sl.No	Key for Bifurcation	Basis for Key
1	Area for the period ended March 2018	The area of the Terminal Building used for Aeronautical and Non aeronautical services (i.e. 86.31% and 13.69% respectively)

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

Sreedar Mohan
Associates • Chartered Accountants

Report on Agreed-upon procedures related to the allocation of fixed assets into Aeronautical and Non-Aeronautical

We, Sreedar Mohan and Associates, Chartered Accountants performed agreed upon procedures to M/s Bangalore International Airport Limited, company registered under companies act 2013, having registered office at Administration Block, Devanahalli, Bangalore - 560 300 and enclosed the statement showing allocation of Fixed assets based on the books of accounts produced to us as at 31 March 2019.

The statement of allocation of fixed assets into Aeronautical and Non-Aeronautical enclosed in the Annexure 1 and is performed based on the allocation methodology / policy as certified by the Management in Annexure 2.

The engagement was executed in accordance with the Standard on Related Services (SRS) 4400, "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India.

The report is issued at the request of the management to submit to the Airports Economic Regulatory Authority of India ('AERA') and not to be distributed or used for any other purpose.

For Sreedar Mohan and Associates
Chartered Accountants
Firm registration number: 012223S

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

CA Srinath Koppu
Partner
Membership no: 226545

Place: Bangalore
Date: 15th Jul 2020

UDIN: 20226545AAAAES7575

SREEDAR MOHAN & ASSOCIATES
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Bangalore International Airport Limited

Annexure 1

Statement showing allocation of fixed assets (Gross Block(GB)) as at 31 March 2019 of BIAL

(Amount in Rs crore)

Particulars as at	Aeronautical Value (GB)	% of Aeronautical	Non-Aeronautical (GB)	% of Non-Aeronautical	Total	% Total
31 March 2019	3,844.99	90.03%	426.02	9.97%	4,271.01	100%

Notes:

- Aeronautical, Non-Aeronautical and common assets based on the basis of allocation provided in Annexure 2 and the common assets are further classified in to Aeronautical and Non-Aeronautical as mentioned below.
- Common assets classified into Aeronautical and Non-Aeronautical in the below table as per guidelines enumerated in Annexure 2.

(Amount in Rs crore)

Common Assets	Aeronautical Gross Block	Non-Aeronautical Gross Block	Total of Common Assets Value
31 March 2019	1,386.90	238.20	1,625.10

Annexure 3

Basis for Bifurcation of Fixed Assets into Aeronautical and Non Aeronautical

1. **Definitions as per company's policy**

1.1 **"Aeronautical Assets"** shall mean those assets which are necessary or required for the performance of Aeronautical Services as defined below and such other assets as an Airport Company procures in accordance with the written directions of the Government of India for or in relation to provision of any Reserved Activities including intangible assets, power house equipment and water management system which are considered as directly related to the Aeronautical services.

1.2 **"Aeronautical Services"** means the provision of the following facilities and services:

1. Provision of flight operation assistance and crew support systems;
2. Ensuring the safe and secure operation of the Airport, excluding national security interest;
3. Movement and parking of aircraft and control facilities;
4. General maintenance and upkeep of the Airport;
5. Rescue and firefighting services;
6. Movement of staff and passengers and their inter-change between all modes of transport at the Airport;
7. Aerodrome control services;
8. Airfield;
9. Airfield lighting;
10. Airside and landside access roads, trumpet flyover and forecourts including writing, traffic signals, signage and monitoring;
11. Apron and aircraft parking area;
12. Apron control and allocation of aircraft stands;
13. Operation and maintenance of passenger boarding and disembarking systems;
14. Arrivals concourses and meeting areas;
15. Baggage systems including outbound and reclaim;
16. Bird scaring;
17. Check-in concourse;
18. Cleaning, heating, lighting and air-conditioning public areas;
19. Customs and immigration halls;
20. Emergency services;
21. Facilities for the disabled and other special needs people;
22. Flight information and public-address systems;
23. Water drainage;
24. Guidance systems and marshalling;
25. Information desks;
26. Inter-terminal transit systems;

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27. Lifts, escalators and passenger conveyors;
28. Loading bridges;
29. Lost property;
30. Passenger and hand baggage search;
31. Piers and gate rooms;
32. Policing and general security;
33. Infrastructure/ Facilities for Post Offices;
34. Infrastructure/ Facilities for Public telephones;
35. Runways;
36. Signage;
37. Software Programs and licenses required for operation of Airport;
38. Taxiways;
39. Toilets and nursing mothers room;
40. Waste and refuse treatment and disposal;
41. X-Ray service for carry on and checked-in luggage;
42. VIP / special lounges; and
43. Any other services deemed to be necessary for the safe and efficient operation of the Airport.

1.3 **"Non-Aeronautical Assets"** shall mean all assets required or necessary for the performance of Non-Aeronautical Services at the Airport as defined below.

1.4 **"Non-Aeronautical Services"** shall mean the following facilities and services:

1. Aircraft cleaning services;
2. Airline Lounges;
3. Cargo handling;
4. Cargo terminals;
5. Ground handling services;
6. Hangars;
7. Heavy maintenance services for aircraft;
8. Observation terrace;
9. Banks/ATM;
10. Bureaux de change;
11. Business center;
12. Conference center;
13. Duty free sales;
14. Flight catering services;
15. Freight consolidators/forwarders or agents;
16. General retail shops;
17. Hotel/Motels;
18. Hotel reservation services;
19. Line maintenance services;
20. Locker rental;

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21. Logistic centers;
22. Messenger services;
23. Porter services;
24. Restaurant, bar and other refreshment facilities;
25. Special Assistance services;
26. Tourist information services;
27. Travel agency;
28. Vehicle fueling services;
29. Vehicle rental;
30. Vehicle parking;
31. Vending machine;
32. Warehouses;
33. Welcoming services;
34. Other services related to passenger services at the airport, if the same are non-aeronautical in nature.

1.5 "Intangible assets" includes certain legal and other expenses incurred during the construction period towards various agreements, viz. Concession Agreement, Communication, Navigation and Surveillance and Air Traffic Management (CNS/ ATM) Agreement, Operations and Management Services Agreement, State Support Agreement and the Land lease agreement.

1.6 "Common Assets" shall mean all assets not specifically identifiable to Aeronautical Assets and Non-Aeronautical Assets.

2. Classification of Common Assets into Aeronautical and Non-aeronautical assets

Sl.No	Common Asset Group	Location / Description	Key used
1	Air Conditioning, Office Equipment, Security equipment and Airport Equipment (wherever not directly attributable to Aeronautical and Non-aeronautical)	All	Area
2	Building and other assets which are not directly attributable in the Location specified	Common area ATC Block	Area
		Terminal Building	Area

The following is the key used for the bifurcation of common assets into Aeronautical and Non-aeronautical assets

Sl.No	Key for Bifurcation	Basis for Key
1	Area for the period ended March 2019	The area of the Terminal Building used for Aeronautical and Non-aeronautical services (i.e. 85.34% and 14.66% respectively)

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Sreedar Mohan
Associates • Chartered Accountants

Report on Agreed-upon procedures related to the allocation of fixed assets into Aeronautical and Non-Aeronautical

We, Sreedar Mohan and Associates, Chartered Accountants performed agreed upon procedures to M/s Bangalore International Airport Limited, company registered under companies act 2013, having registered office at Administration Block, Devanahalli, Bangalore - 560 300 and enclosed the statement showing allocation of Fixed assets based on the books of accounts produced to us as at 31 March 2020.

The statement of allocation of fixed assets into Aeronautical and Non-Aeronautical enclosed in the Annexure 1 and is performed based on the allocation methodology / policy as certified by the Management in Annexure 2.

The engagement was executed in accordance with the Standard on Related Services (SRS) 4400, "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India.

The report is issued at the request of the management to submit to the Airports Economic Regulatory Authority of India ('AERA') and not to be distributed or used for any other purpose.

For Sreedar Mohan and Associates
Chartered Accountants
Firm registration number: 012722S

SREEDAR MOHAN & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

CA Srinath Koppu
Partner
Membership no: 226545

Place: Bangalore
Date: 15th Jul 2020

UDIN: 20226545AAAAET1410

Bangalore International Airport Limited

Annexure 1

Statement showing allocation of fixed assets (Gross Block (GB)) as at 31 March 2020 of BIAL

(Amount in Rs crore)

Particulars as at	Aeronautical Value (GB)	% of Aeronautical	Non-Aeronautical (GB)	% of Non-Aeronautical	Total	% Total
31 March 2020	5,891.14	92.74%	461.20	7.26%	6,352.34	100%

Notes:

- Aeronautical, Non-Aeronautical and common assets based on the basis of allocation provided in Annexure 2 and the common assets are further classified in to Aeronautical and Non-Aeronautical as mentioned below.
- Common assets classified into Aeronautical and Non-Aeronautical in the below table as per guidelines enumerated in Annexure 2.

(Amount in Rs crore)

Common Assets	Aeronautical Gross Block	Non-Aeronautical Gross Block	Total of Common Assets Value
31 March 2020	1,416.78	243.33	1,660.11

SREEDAR MOHAN & ASSOCIATES BANGALORE CHARTERED ACCOUNTANTS

Annexure 3

Basis for Bifurcation of Fixed Assets into Aeronautical and Non Aeronautical

1. **Definitions as per company's policy**

1.1 **"Aeronautical Assets"** shall mean those assets which are necessary or required for the performance of Aeronautical Services as defined below and such other assets as an Airport Company procures in accordance with the written directions of the Government of India for or in relation to provision of any Reserved Activities including intangible assets, power house equipment and water management system which are considered as directly related to the Aeronautical services.

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5. Rescue and firefighting services;
6. Movement of staff and passengers and their inter-change between all modes of transport at the Airport;
7. Aerodrome control services;
8. Airfield;
9. Airfield lighting;
10. Airside and landside access roads, trumpet flyover and forecourts including writing, traffic signals, signage and monitoring;
11. Apron and aircraft parking area;
12. Apron control and allocation of aircraft stands;
13. Operation and maintenance of passenger boarding and disembarking systems;
14. Arrivals concourses and meeting areas;
15. Baggage systems including outbound and reclaim;
16. Bird scaring;
17. Check-in concourse;
18. Cleaning, heating, lighting and air-conditioning public areas;
19. Customs and immigration halls;
20. Emergency services;
21. Facilities for the disabled and other special needs people;
22. Flight information and public-address systems;
23. Water drainage;
24. Guidance systems and marshalling;
25. Information desks;

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26. Inter-terminal transit systems;
27. Lifts, escalators and passenger conveyors;
28. Loading bridges;
29. Lost property;
30. Passenger and hand baggage search;
31. Piers and gate rooms;
32. Policing and general security;
33. Infrastructure/ Facilities for Post Offices;
34. Infrastructure/ Facilities for Public telephones;
35. Runways;
36. Signage;
37. Software Programs and licenses required for operation of Airport;
38. Taxiways;
39. Toilets and nursing mothers room;
40. Waste and refuse treatment and disposal;
41. X-Ray service for carry on and checked-in luggage;
42. VIP / special lounges; and
43. Any other services deemed to be necessary for the safe and efficient operation of the Airport.

1.3 **"Non-Aeronautical Assets"** shall mean all assets required or necessary for the performance of Non-Aeronautical Services at the Airport as defined below.

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8. Observation terrace;
9. Banks/ATM;
10. Bureaux de change;
11. Business center;
12. Conference center;
13. Duty free sales;
14. Flight catering services;
15. Freight consolidators/forwarders or agents;
16. General retail shops;
17. Hotel/Motels;
18. Hotel reservation services;

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19. Line maintenance services;
20. Locker rental;
21. Logistic centers;
22. Messenger services;
23. Porter services;
24. Restaurant, bar and other refreshment facilities;
25. Special Assistance services;
26. Tourist information services;
27. Travel agency;
28. Vehicle fueling services;
29. Vehicle rental;
30. Vehicle parking;
31. Vending machine;
32. Warehouses;
33. Welcoming services;
34. Other services related to passenger services at the airport, if the same are non-aeronautical in nature.

1.5 **"Intangible assets"** includes certain legal and other expenses incurred during the construction period towards various agreements, viz. Concession Agreement, Communication, Navigation and Surveillance and Air Traffic Management (CNS/ ATM) Agreement, Operations and Management Services Agreement, State Support Agreement and the Land lease agreement.

1.6 **"Common Assets"** shall mean all assets not specifically identifiable to Aeronautical Assets and Non-Aeronautical Assets.

2. Classification of Common Assets into Aeronautical and Non-aeronautical assets

Sl.No	Common Asset Group	Location / Description	Key used
1	Air Conditioning, Office Equipment, Security equipment and Airport Equipment (wherever not directly attributable to Aeronautical and Non-aeronautical)	All	Area
2	Building and other assets which are not directly attributable in the Location specified	Common area ATC Block	Area
		Terminal Building	Area

The following is the key used for the bifurcation of common assets into Aeronautical and Non-aeronautical assets

Sl.No	Key for Bifurcation	Basis for Key
1	Area for the period ended March 2020	The area of the Terminal Building used for Aeronautical and Non aeronautical services (i.e. 85.34% and 14.66% respectively)

SREEDAR MOHAN & ASSOCIATES BANGALORE

EXHIBIT III – FIXED ASSET REGISTER FROM FY17 TO FY20

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
10744	600000001	Earthwork	Earthwork for NSPR	6-Dec-19	7,751,050,515	0	0	0	0	7,751,050,515	0	0	0	Aero	100.00%	100.00%	7,751,050,515	0	0	0	0	7,751,050,515	0	0	0	Aero	100.00%	100.00%	7,751,050,515	0	0	0	0	7,751,050,515	0	0	0
2047	320000140	Water Management System	NSPR Drainage Hume Pipe	6-Dec-19	1,896,844,426	0	0	0	0	1,896,844,426	0	0	0	Aero	100.00%	100.00%	1,896,844,426	0	0	0	0	1,896,844,426	0	0	0	Common	93.04%	93.04%	1,764,828,426	0	0	0	0	1,764,828,426	0	0	0
1793	300000002	New South Parallel Runway (I	NSPR Runway main pavement	6-Dec-19	784,853,664	0	0	0	0	784,853,664	0	0	0	Aero	100.00%	100.00%	784,853,664	0	0	0	0	784,853,664	0	0	0	Aero	100.00%	100.00%	784,853,664	0	0	0	0	784,853,664	0	0	0
1780	280000031	Apron	NSPR RW, TW and Apron Duct bank	6-Dec-19	737,400,519	0	0	0	0	737,400,519	0	0	0	Aero	100.00%	100.00%	737,400,519	0	0	0	0	737,400,519	0	0	0	Aero	100.00%	100.00%	737,400,519	0	0	0	0	737,400,519	0	0	0
1779	280000030	Apron	NSPR Apron- North Remote Stands - (17 No's) - SP1	6-Dec-19	564,756,394	0	0	0	0	564,756,394	0	0	0	Aero	100.00%	100.00%	564,756,394	0	0	0	0	564,756,394	0	0	0	Aero	100.00%	100.00%	564,756,394	0	0	0	0	564,756,394	0	0	0
10756	900000006	Taxiway	NSPR Taxiway H- Flexible	6-Dec-19	562,340,434	0	0	0	0	562,340,434	0	0	0	Aero	100.00%	100.00%	562,340,434	0	0	0	0	562,340,434	0	0	0	Aero	100.00%	100.00%	562,340,434	0	0	0	0	562,340,434	0	0	0
2050	320000143	Water Management System	Construction of RCC Box Drain and Pipe drain	6-Dec-19	456,754,162	0	0	0	0	456,754,162	0	0	0	Aero	100.00%	100.00%	456,754,162	0	0	0	0	456,754,162	0	0	0	Aero	100.00%	100.00%	456,754,162	0	0	0	0	456,754,162	0	0	0
10763	900000023	Taxiway	NSPR Taxiway G- Flexible	12-Mar-20	429,019,588	0	0	0	0	429,019,588	0	0	0	Aero	100.00%	100.00%	429,019,588	0	0	0	0	429,019,588	0	0	0	Aero	100.00%	100.00%	429,019,588	0	0	0	0	429,019,588	0	0	0
10704	570000004	Roads	South Secondary Access Road	1-Jul-19	393,889,525	0	0	0	0	393,889,525	0	0	0	Aero	100.00%	100.00%	393,889,525	0	0	0	0	393,889,525	0	0	0	Aero	100.00%	100.00%	393,889,525	0	0	0	0	393,889,525	0	0	0
2046	320000139	Water Management System	NSPR RCC Box drain	6-Dec-19	317,841,564	0	0	0	0	317,841,564	0	0	0	Aero	100.00%	100.00%	317,841,564	0	0	0	0	317,841,564	0	0	0	Aero	100.00%	100.00%	317,841,564	0	0	0	0	317,841,564	0	0	0
6984	390000208	Lighting & Beaconing Airside	NSPR Runway Light fixtures	6-Dec-19	283,250,740	0	0	0	0	283,250,740	0	0	0	Aero	100.00%	100.00%	283,250,740	0	0	0	0	283,250,740	0	0	0	Aero	100.00%	100.00%	283,250,740	0	0	0	0	283,250,740	0	0	0
6985	390000209	Lighting & Beaconing Airside	NSPR Taxiway Light fixtures	6-Dec-19	271,242,130	0	0	0	0	271,242,130	0	0	0	Aero	100.00%	100.00%	271,242,130	0	0	0	0	271,242,130	0	0	0	Aero	100.00%	100.00%	271,242,130	0	0	0	0	271,242,130	0	0	0
10755	900000005	Taxiway	NSPR Taxiway P - Flexible	6-Dec-19	265,993,806	0	0	0	0	265,993,806	0	0	0	Aero	100.00%	100.00%	265,993,806	0	0	0	0	265,993,806	0	0	0	Aero	100.00%	100.00%	265,993,806	0	0	0	0	265,993,806	0	0	0
1794	300000003	New South Parallel Runway (I	NSPR Runway Shoulders	6-Dec-19	231,243,627	0	0	0	0	231,243,627	0	0	0	Aero	100.00%	100.00%	231,243,627	0	0	0	0	231,243,627	0	0	0	Aero	100.00%	100.00%	231,243,627	0	0	0	0	231,243,627	0	0	0
1881	310000091	Roads	Forecourt Road	1-Mar-17	227,694,103	227,694,103	227,694,103	227,694,103	0	0	0	0	227,694,103	Aero	100.00%	100.00%	227,694,103	227,694,103	227,694,103	227,694,103	0	0	0	0	227,694,103	Aero	100.00%	100.00%	227,694,103	227,694,103	227,694,103	227,694,103	0	0	0	0	227,694,103
10761	900000021	Taxiway	NSPR Taxiway B	12-Mar-20	215,654,065	0	0	0	0	215,654,065	0	0	0	Aero	100.00%	100.00%	215,654,065	0	0	0	0	215,654,065	0	0	0	Aero	100.00%	100.00%	215,654,065	0	0	0	0	215,654,065	0	0	0
1781	280000034	Apron	NSPR Apron- East Remote Stands - (14 No's) - SP2	17-Jan-20	195,600,602	0	0	0	0	195,600,602	0	0	0	Aero	100.00%	100.00%	195,600,602	0	0	0	0	195,600,602	0	0	0	Aero	100.00%	100.00%	195,600,602	0	0	0	0	195,600,602	0	0	0
1787	290000006	Taxiway	New RET-A6- Rwy C/L to Taxiway Alpha	17-Aug-17	181,924,573	181,065,541	181,065,541	0	0	859,032	0	181,065,541	0	Aero	100.00%	100.00%	181,924,573	181,065,541	181,065,541	0	0	859,032	0	181,065,541	0	Aero	100.00%	100.00%	181,924,573	181,065,541	181,065,541	0	0	859,032	0	181,065,541	0
1788	290000007	Taxiway	New RET-A7- Rwy C/L to Taxiway Alpha	17-Aug-17	181,924,573	181,065,541	181,065,541	0	0	859,032	0	181,065,541	0	Aero	100.00%	100.00%	181,924,573	181,065,541	181,065,541	0	0	859,032	0	181,065,541	0	Aero	100.00%	100.00%	181,924,573	181,065,541	181,065,541	0	0	859,032	0	181,065,541	0
3833	340001593	Airport Equipment - Operatior	Self Baggage Drop-SBD	1-Jul-19	175,390,351	0	0	0	0	175,390,351	0	0	0	Aero	100.00%	100.00%	175,390,351	0	0	0	0	175,390,351	0	0	0	Aero	100.00%	100.00%	175,390,351	0	0	0	0	175,390,351	0	0	0
10753	900000003	Taxiway	NSPR Taxiway Rigid	6-Dec-19	170,184,332	0	0	0	0	170,184,332	0	0	0	Aero	100.00%	100.00%	170,184,332	0	0	0	0	170,184,332	0	0	0	Aero	100.00%	100.00%	170,184,332	0	0	0	0	170,184,332	0	0	0
2040	320000133	Water Management System	Drain & Culvert	1-Jul-19	167,933,687	0	0	0	0	167,933,687	0	0	0	Aero	100.00%	100.00%	167,933,687	0	0	0	0	167,933,687	0	0	0	Aero	100.00%	100.00%	167,933,687	0	0	0	0	167,933,687	0	0	0
10762	900000022	Taxiway	NSPR Taxiway Q- Flexible	12-Mar-20	166,394,489	0	0	0	0	166,394,489	0	0	0	Aero	100.00%	100.00%	166,394,489	0	0	0	0	166,394,489	0	0	0	Aero	100.00%	100.00%	166,394,489	0	0	0	0	166,394,489	0	0	0
1704	260000545	Buildings - Operations, Secur	BMA & SBD Building	1-Jul-19	159,508,720	0	0	0	0	159,508,720	0	0	0	Aero	100.00%	100.00%	159,508,720	0	0	0	0	159,508,720	0	0	0	Aero	100.00%	100.00%	159,508,720	0	0	0	0	159,508,720	0	0	0
1909	310000123	Roads - Parking & Cargo roac	Remote Car Parking	21-Jan-20	153,930,624	0	0	0	0	153,930,624	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8924	420000733	Electrical & Power House Equ	NSPR Taxiway Electrical Cabling	6-Dec-19	151,617,431	0	0	0	0	151,617,431	0	0	0	Aero	100.00%	100.00%	151,617,431	0	0	0	0	151,617,431	0	0	0	Aero	100.00%	100.00%	151,617,431	0	0	0	0	151,617,431	0	0	0
1768	280000019	Apron	Apron Stand Taxi Lane(L4), Taxiway B3 conneting to	28-Feb-19	143,019,885	143,019,885	0	0	0	0	143,019,885	0	0	Aero	100.00%	100.00%	143,019,885	143,019,885	0	0	0	0	143,019,885	0	0	Aero	100.00%	100.00%	143,019,885	143,019,885	0	0	0	0	143,019,885	0	0
10750	800000002	New South Parallel Runway (I	NSPR Top/ Final layer of Runway shoulder (50MM)	6-Dec-19	142,187,910	0	0	0	0	142,187,910	0	0	0	Aero	100.00%	100.00%	142,187,910	0	0	0	0	142,187,910	0	0	0	Aero	100.00%	100.00%	142,187,910	0	0	0	0	142,187,910	0	0	0
10760	900000010	Taxiway	NSPR Taxiway shoulder H	6-Dec-19	134,179,397	0	0	0	0	134,179,397	0	0	0	Aero	100.00%	100.00%	134,179,397	0	0	0	0	134,179,397	0	0	0	Aero	100.00%	100.00%	134,179,397	0	0	0	0	134,179,397	0	0	0
10701	570000001	Roads	South West Connectivity Road	2-Jul-18	125,295,921	122,635,229	0	0	0	2,660,692	122,635,229	0	0	Aero	100.00%	100.00%	125,295,921	122,635,229	0	0	0	2,660,692	122,635,229	0	0	Aero	100.00%	100.00%	125,295,921	122,635,229	0	0	0	2,660,692	122,635,229	0	0
10749	800000001	New South Parallel Runway (I	NSPR Top/Final layer of Runway main pavemnt (50MM)	6-Dec-19	124,112,842	0	0	0	0	124,112,842	0	0	0	Aero	100.00%	100.00%	124,112,842	0	0	0	0	124,112,842	0	0	0	Aero	100.00%	100.00%	124,112,842	0	0	0	0	124,112,842	0	0	0
8611	420000408	Electrical & Power House Equ	Forecourt Electrical works	1-Mar-17	122,493,007	122,493,007	122,493,007	122,493,007	0	0	0	0	122,493,007	Aero	100.00%	100.00%	122,493,007	122,493,007	122,493,007	122,493,007	0	0	0	0	122,493,007	Common	85.73%	85.73%	105,010,805	105,010,805	105,010,805	105,010,805	0	0	0	0	105,010,805
1693	260000534	Buildings - Operations, Secur	West Bus Bay Buildings	1-Oct-18	119,528,443	119,528,443	0	0	0	0	119,528,443	0	0	Aero	100.00%	100.00%	119,528,443	119,528,443	0	0	0	0	119,528,443	0	0	Aero	100.00%	100.00%	119,528,443	119,528,443	0	0	0	0	119,528,443	0	0
8922	420000731	Electrical & Power House Equ	NSPR Runway Electrical Cabling	6-Dec-19	116,911,245	0	0	0	0	116,911,245	0	0	0	Aero	100.00%	100.00%	116,911,245	0	0	0	0	116,911,245	0	0	0	Aero	100.00%	100.00%	116,911,245	0	0	0	0	116,911,245	0	0	0
1617	260000451	Buildings - Canopy	Canopy other than Bus Staging Canopy	1-Mar-17	114,661,220	114,661,220	114,661,220	114,661,220	0	0	0	0	114,661,220	Aero	100.00%	100.00%	114,661,220	114,661,220	114,661,220	114,661,220	0	0	0	0	114,661,220	Aero	100.00%	100.00%	114,661,220	114,661,220	114,661,220	114,661,220	0	0	0	0	114,661,220
8204	410000062	Electrical & Power House Equ	NSPR Runway Transformers	6-Dec-19	108,718,553	0	0	0	0	108,718,553	0	0	0	Aero	100.00%	100.00%	108,718,553	0	0	0	0	108,718,553	0	0	0	Aero	100.00%	100.00%	108,718,553	0	0	0	0	108,718,553	0	0	0
8203	410000061	Electrical & Power House Equ	NSPR Runway DG Sets	6-Dec-19	108,437,600	0	0	0	0	108,437,600	0	0	0	Aero	100.00%	100.00%	108,437,600	0	0	0	0	108,437,600	0	0	0	Aero	100.00%	100.00%	108,437,600	0	0	0	0	108,437,600	0	0	0
10745	700000001	Large Vehicles	AirField Crash Fire Tender Model Panther 8*8 HRET	6-Dec-19	99,824,131	0	0	0	0	99,824,131	0	0	0	Aero	100.00%	100.00%	99,824,131	0	0	0	0	99,824,131	0	0	0	Aero	100.00%	100.00%	99,824,131	0	0	0	0	99,824,131	0	0	0
3834	340001594	Airport Equipment - Operatior	Baggage Handling system-BHS	1-Jul-19	95,624,326	0	0	0	0	95,624,326	0	0	0	Aero	100.00%	100.00%	95,624,326	0	0	0	0	95,624,326	0	0	0	Aero	100.00%	100.00%	95,624,326	0	0	0	0	95,624,326	0	0	0
1890	310000100	Roads - Parking & Cargo roac	ROAD & Drain WORKS- P7	1-Jan-18	94,262,894	94,262,894	91,337,553	0	0	0	2,925,341	91,337,553	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10758	900000008	Taxiway	NSPR Top Layer of Taxiway H- Flexible	6-Dec-19	93,302,239	0	0	0	0	93,302,239	0	0	0	Aero	100.00%	100.00%	93,302,239	0	0	0	0	93,302,239	0	0	0	Aero	100.00%	100.00%	93,302,239	0	0	0	0	93,302,239	0	0	0
1638	260000472	Buildings - Canopy	Canopy-3rd Kerb	1-Jun-17	90,392,344	90,392,344	90,392,344	0	0	0	0	90,392,344	0	AERO	100.00%	100.00%	90,392,344	90,392,344	90,392,344	0	0	0	0	90,392,344	0	AERO	100.00%	100.00%	90,392,344	90,392,344	90,392,344	0	0	0	0	90,392,344	0
1726	260000575	Buildings - Operations, Secur	NSPR Perimeter Wall with Precast panels	6-Dec-19	89,252,089	0	0	0	0	89,252,089	0	0	0	Aero	100.00%	100.00%	89,252,089	0	0	0	0	89,252,089	0	0	0	Aero	100.00%	100.00%	89,252,089	0	0	0	0	89,252,089	0	0	0
10747	700000003	Large Vehicles	Airfield crash fire tender model panther 8*8	6-Dec-19	86,175,418	0	0	0	0	86,175,418	0	0	0	Aero	100.00%	100.00%	86,175,418	0	0	0	0	86,175,418	0	0	0	Aero	100.00%	100.00%	86,175,418	0	0	0	0	86,175,418	0	0	0
1519	260000352	Buildings - PTB Related	Structural Steel Roof Sheeting T1A Refurb Level 1	1-Sep-16	84,770,133	84,770,133	84,770,133	84,770,133	0	0	0	0	84,770,133	Common	85.34%	86.31%	72,342,832	72,342,832	73,165,102	73,165,102	0	0	-822,270	0	73,165,102	Common	85.73%	85.73%	72,671,740	72,671,740	72,671,740	72,671,740	0	0	0	0	72,671,740
3829	340001589	Airport Equipment - Operatior	HBSS_ATRS : MACH-SMARTLANE® WITH 5 DIVES	16-Sep-19	79,295,301	0	0	0	0	79,295,301	0	0	0	Aero	100.00%	100.00%	79,295,301	0	0	0	0	79,295,301	0	0	0	Aero	100.00%	100.00%	79,295,301	0	0	0	0	79,295,301	0	0	0
10769	900000029	Taxiway	NSPR Taxiway shoulder G	12-Mar-20	77,907,659	0	0	0	0	77,907,659	0	0	0	Aero	100.00%	100.00%	77,907,659	0	0	0	0	77,907,659	0	0	0	Aero	100.00%	100.00%	77,907,659	0	0	0	0	77,907,659	0	0	0
10643	560000001	Safety and security equipmen	THREAT CONTAINMENT VESSEL (TCV)Model 64 SC	2-Jul-18	76,472,699	76,472,699	0	0	0	0	76,472,699	0	0	Aero	100.00%	100.00%	76,472,699	76,472,699	0	0	0	0	76,472,699	0	0	Aero	100.00%	100.00%	76,472,699	76,472,699	0	0	0	0	76,472,699	0	0
3724	340001480	Airport Equipment - Operatior	Arrival Carousels 10	1-Jun-17	76,201,574	76,201,574	76,201,574	0	0	0	0	76,201,574	0	AERO	100.00%	100.00%	76,201,574	76,201,574	76,201,574	0	0	0	0	76,201,574	0	AERO	100.00%	100.00%	76,201,574	76,201,574	76,201,574	0	0	0	0	76,201,574	0
8926	420000735	Electrical & Power House Equ	NSPR Apron Stand Signages	6-Dec-19	73,674,743	0	0	0	0	73,674,743	0	0	0	Aero	100.00%	100.00%	73,674,743	0	0	0	0	73,674,743	0	0	0	Aero	100.00%	100.00%	73,674,743	0	0	0	0	73,674,743	0	0	0
10748	700000004	Large Vehicles	Airfield crash fire tender model panther 6*6	6-Dec-19	72,213,336	0	0	0	0	72,213,336	0	0	0	Aero	100.00%	100.00%	72,213,336	0	0	0	0	72,213,336	0	0	0	Aero	100.00%	100.00%	72,213,336	0	0	0	0	72,213,336	0	0	0
10766	900000026	Taxiway	NSPR Top Layer of Taxiway G- Flexible	12-Mar-20	71,239,600	0	0	0	0	71,239,600	0	0	0	Aero	100.00%	100.00%	71,239,600	0	0	0	0	71,239,600	0	0	0	Aero	100.00%	100.00%	71,239,600	0	0	0	0	71,239,600	0	0	0
10767	900000027	Taxiway	NSPR Taxiway shoulder B	12-Mar-20	69,201,866	0	0	0	0	69,201,866	0	0	0	Aero	100.00%	100.00%	69,201,866	0	0	0	0	69,201,866	0	0	0	Aero	100.00%	100.00%	69,201,866	0	0	0	0	69,201,866	0	0	0
1902	310000113	Buildings - Landscaping	Landscaping & Garden Hydrant System	1-Jul-19	67,478,676	0	0	0	0	67,478,676	0	0	0	Aero	100.00%	100.00%	67,478,676	0	0	0	0	67,478,676	0	0	0	Aero	100.00%	100.00%	67,478,676	0	0	0	0	67,478,676	0	0	0
10768	900000028	Taxiway	NSPR Taxiway shoulder Q	12-Mar-20	64,353,690	0	0	0	0	64,353,690	0	0	0	Aero	100.00%	100.00%	64,353,690	0	0	0	0	64,353,690	0	0	0	Aero	100.00%	100.00%	64,353,690	0	0	0	0	64,353,690	0	0	0
1891	310000101	Roads - Parking & Cargo roac	ROAD & Drain WORKS- P4	1-Jan-18	60,714,054	60,639,054	59,037,822	0	0	75,000	1,601,233	59,037,822	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10746	700000002	Large Vehicles	AirField Crash Fire Tender Model Panther 6*6 HRET	6-Dec-19	59,514,250	0	0	0	0	59,514,250	0	0	0	Aero	100.00%	100.00%	59,514,250	0	0	0	0	59,514,250	0	0	0	Aero	100.00%	100.00%	59,514,250	0	0	0	0	59,514,250	0	0	0
1517	260000350	Buildings - PTB Related	Granite Flooring Skirting - T1A Refurb - Level 1	1-Sep-16	58,438,528	58,438,528	58,438,528	58,438,528	0	0	0	0	58,438,528	Common	85.34%	86.31%	49,871,440	49,871,440	50,438,294	50,438,294	0	0	-566,854	0	50,438,294	Common	85.73%	85.73%	50,098,181	50,098,181	50,098,182	50,098,181	0	0	0	0	50,098,181
1789	290000008	Taxiway	Resurfacing of Existing Taxiway	17-Aug-17	56,590,686	56,590,686	56,590,686	0	0	0	0	56,590,686	0	Aero	100.00%	100.00%	56,590,686	56,590,686	56,590,686	0	0	0	0	56,590,686	0	Aero	100.00%	100.00%	56,590,686	56,590,686	56,590,686	0	0	0	0	56,590,686	0
8887	420000690	Electrical & Power House Equ	Secondary Access Road Electricals	1-Jul-19	55,909,420	0	0	0	0	55,909,420	0	0	0	Aero	100.00%	100.00%	55,909,420	0	0	0	0	55,909,420	0	0	0	Aero	100.00%	100.00%	55,909,420	0	0	0	0	55,909,420	0	0	0
1731	260000580	Buildings - Operations, Secur	NSPR ARFF Building	6-Dec-19	54,367,733	0	0	0	0	54,367,733	0	0	0	Aero	100.00%	100.00%	54,367,733	0	0	0	0	54,367,733	0	0	0	Aero	100.00%	100.00%	54,367,733	0	0	0	0	54,367,733	0	0	0
1882	310000092	Roads	Pedestrian and Fire-tender pavements-Forecourt	1-Mar-17	53,845,508	53,845,508	53,845,508	53,845,508	0	0	0	0	53,845,508	Aero	100.00%	100.00%	53,845,508	53,845,508	53,845,508	53,845,508	0	0	0	0	53,845,508	Aero	100.00%	100.00%	53,845,508	53,845,508	53,845,508	53,845,508	0	0	0	0	53,845,508
1738	260000601	Buildings - Non Aero	Driver Canteen-Remote Car Parking	21-Jan-20	53,344,158	0	0	0	0	53,344,158	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3827	340001587	Airport Equipment - Operatior	HBSS_ATRS : MACH-SMARTLANE® WITH 4 DIVES	16-Sep-19	48,957,206	0	0	0	0	48,957,206	0	0	0	Aero	100.00%	100.00%	48,957,206	0	0	0	0	48,957,206	0	0	0	Aero	100.00%	100.00%	48,957,206	0	0	0	0	48,957,206	0	0	0
1906	310000117	Roads	NSPR Perimeter Roads	6-Dec-19	48,862,831	0	0	0	0	48,862,831	0	0	0	Aero	100.00%	100.00%	48,862,831	0	0	0	0	48,862,831	0	0	0	Aero	100.00%	100.00%	48,862,831	0	0	0	0	48,862,831	0	0	0
1898	310000109	Roads - Parking & Cargo roac	P5 Parking-Pavement	5-Jan-19	45,683,697	42,686,365	0	0	0	2,997,332	42,686,365	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1795	300000004	New South Parallel Runway (I	NSPR Runway Rigid pavement	6-Dec-19	45,211,691	0	0	0	0	45,211,691	0	0	0	Aero	100.00%	100.00%	45,211,691	0	0	0	0	45,211,691	0	0	0	Aero	100.00%	100.00%	45,211,691	0	0	0	0	45,211,691	0	0	0
10757	900000007	Taxiway	NSPR Top Layer of Taxiway P- Flexible	6-Dec-19	44,133,084	0	0	0	0	44,133,084	0	0	0	Aero	100.00%	100.00%	44,133,084	0	0	0	0	44,133,084	0	0	0	Aero	100.00%	100.00%	44,133,084	0	0	0	0	44,133,084	0	0	0
1653	260000487	Buildings - Others	NPO-Block A-Construction	1-Jul-17	44,015,961	44,015,961	44,015,961	0	0	0	0	44,015,961	0	Common	85.34%	86.31%	37,563,221	37,563,221	37,990,176	0	0	0	-426,955	37,990,176	0	Common	85.73%	85.73%	37,734,003	37,734,003	37,734,003	0	0	0	0	37,734,003	0
1550	260000383	Buildings - PTB Related	Bulk Head Level-1	1-Sep-16	42,342,194	42,342,194	42,342,194	42,342,194	0	0	0	0	42,342,194	Common	85.34%	86.31%	36,134,828	36,134,828	36,545,547	36,545,548	0	0	-410,719	0	36,545,548	Common	85.73%	85.73%	36,299,116	36,299,116	36,299,116	36,299,116	0	0	0	0	36,299,116
8614	420000411	Electrical & Power House Equ	Forecourt Skidata Electrical works	1-Mar-17	42,281,801	42,281,801	42,281,801	42,281,801	0	0	0	0	42,281,801	Aero	100.00%	100.00%	42,281,801	42,281,801	42,281,801	42,281,801	0	0	0	0	42,281,801	Common	85.73%	85.73%	36,247,342	36,247,342	36,247,342	36,247,342	0	0	0	0	36,247,342
3839	340001601	Airport Equipment - Operatior	RUBBER AND PAINT REMOVAL EQUIPMENT	8-Jan-20	42,247,332	0	0	0	0	42,247,332	0	0	0	Aero	100.00%	100.00%	42,247,332	0	0	0	0	42,247,332	0	0	0	Aero	100.00%	100.00%	42,247,332	0	0	0	0	42,247,332	0	0	0
8925	420000734	Electrical & Power House Equ	NSPR Taxiway Signages	6-Dec-19	41,670,212	0	0	0	0	41,670,212	0	0	0	Aero	100.00%	100.00%	41,670,212	0	0	0	0	41,670,212	0	0	0	Aero	100.00%	100.00%	41,670,212	0	0	0	0	41,670,212	0	0	0
10754	900000004	Taxiway	NSPR Utility Corridor under Taxiway P & Q for	6-Dec-19	41,624,900	0	0	0	0	41,624,900	0	0	0	Aero	100.00%	100.00%	41,624,900	0	0	0	0	41,624,900	0	0	0	Aero	100.00%	100.00%	41,624,900	0	0	0	0	41,624,900	0	0	0
8856	420000659	Electrical & Power House Equ	West Apron Phase 3 Electricals	6-Dec-18	41,289,130	32,816,926	0	0	0	8,472,204	32,816,926	0	0	Aero	100.00%	100.00%	41,289,130	32,816,926	0	0	0	8,472,204	32,816,926	0	0	Aero	100.00%	100.00%	41,289,130	32,816,926	0	0	0	8,472,204	32,816,926	0	0
10770	900000030	Taxiway	NSPR Top Layer of Taxiway shoulder B	12-Mar-20	40,692,118	0	0	0	0	40,692,118	0	0	0	Aero	100.00%	100.00%	40,692,118	0	0	0	0	40,692,118	0	0	0	Aero	100.00%	100.00%	40,692,118	0	0	0	0	40,692,118	0	0	0
8208	410000066	Electrical & Power House Equ	NSPR Apron Transformers	6-Dec-19	38,763,232	0	0	0	0	38,763,232	0	0	0	Aero	100.00%	100.00%	38,763,232	0	0	0	0	38,763,232	0	0	0	Aero	100.00%	100.00%	38,763,232	0	0	0	0	38,763,232	0	0	0
6563	380000608	Safety and security equipmen	Screening machine Level 1	1-Jul-19	36,163,090	0	0	0	0	36,163,090	0	0	0	Aero	100.00%	100.00%	36,163,090	0	0	0	0	36,163,090	0	0	0	Aero	100.00%	100.00%	36,163,090	0	0	0	0	36,163,090	0	0	0
10623	510000001	Roads (Trumpt)	Design, Construct & Restoration work of Trumpet RE	23-May-08	36,160,826	0	0	0	0	36,160,826	0	0	0	Aero	100.00%	100.00%	36,160,826	0	0	0	0	36,160,826	0	0	0	Aero	100.00%	100.00%	36,160,826	0	0	0	0	36,160,826	0	0	0
10764	900000024	Taxiway	NSPR Top Layer of Taxiway B	12-Mar-20	35,978,310	0	0	0	0	35,978,310	0	0	0	Aero	100.00%	100.00%	35,978,310	0	0	0	0	35,978,310	0	0	0	Aero	100.00%	100.00%	35,978,310	0	0	0	0	35,978,310	0	0	0
2041	320000134	Water Management System	DSITC of 1.5 MLD SBR with Augmentation and integra	1-Oct-19	35,518,000	0	0	0	0	35,518,000	0	0	0	Aero	100.00%	100.00%	35,518,000	0	0	0	0	35,518,000	0	0	0	Aero	100.00%	100.00%	35,518,000	0	0	0	0	35,518,000	0	0	0
1618	260000452	Buildings - Canopy	Bus Staging Canopy	1-Mar-17	35,138,670	35,138,670	35,138,670	35,138,670	0	0	0	0	35,138,670	Aero	100.00%	100.00%	35,138,670	35,138,670	35,138,670	35,138,670	0	0	0	0	35,138,670	Aero	100.00%	100.00%	35,138,670	35,138,670	35,138,670	35,138,670	0	0	0	0	35,138,670
8567	420000363	Electrical installation	Electrical Cabling,Switches And Conduits At Ref-L1	1-Sep-16	34,215,302	34,215,302	34,215,302	34,215,302	0	0	0	0	34,215,302	Common	85.34%	86.31%	29,199,339	29,199,339	29,531,227	29,531,227	0	0	-331,888	0	29,531,227	Common	85.73%	85.73%	29,332,094	29,332,094	29,332,094	29,332,094	0	0	0	0	29,332,094
1655	260000489	Buildings - Others	NPO-Block C-Design	1-Jul-17	33,814,021	33,814,021	33,814,021	0	0	0	0	33,814,021	0	Common	85.34%	86.31%	28,856,886	28,856,886	29,184,882	0	0	0	-327,996	29,184,882	0	Common	85.73%	85.73%	28,988,084	28,988,084	28,988,084	0	0	0	0	28,988,084	0
1769	280000020	Apron	West Apron -Phase 3- Stand 501	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1770	280000021	Apron	West Apron -Phase 3- Stand 502	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1771	280000022	Apron	West Apron -Phase 3- Stand 503	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1772	280000023	Apron	West Apron -Phase 3- Stand 504	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1773	280000024	Apron	West Apron -Phase 3- Stand 505	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1774	280000025	Apron	West Apron -Phase 3- Stand 506	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1775	280000026	Apron	West Apron -Phase 3- Stand 507	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1776	280000027	Apron	West Apron -Phase 3- Stand 508	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1777	280000028	Apron	West Apron -Phase 3- Stand 509	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
1778	280000029	Apron	West Apron -Phase 3- Stand 510	6-Dec-18	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0	Aero	100.00%	100.00%	33,595,384	31,794,791	0	0	0	1,800,593	31,794,791	0	0
8206	410000064	Electrical & Power House Equ	NSPR Taxiway Transformers	6-Dec-19	33,319,583	0	0	0	0	33,319,583	0	0	0	Aero	100.00%	100.00%	33,319,583	0	0	0	0	33,319,583	0	0	0	Aero	100.00%	100.00%	33,319,583	0	0	0	0	33,319,583	0	0	0
9983	450000893	Furniture and fixtures	Non-Illuminated Gantery Signage-Forecourt	1-Mar-17	32,993,775	32,993,775	32,993,775	32,993,775	0	0	0	0	32,993,775	Aero	100.00%	100.00%	32,993,775	32,993,775	32,993,775	32,993,775	0	0	0	0	32,993,775	Aero	100.00%	100.00%	32,993,775	32,993,775	32,993,775	32,993,775	0	0	0	0	32,993,775
2029	320000121	Water Management System	Drain	2-Jul-18	32,375,929	32,375,929	0	0	0	0	32,375,929	0	0	Aero	100.00%	100.00%	32,375,929	32,375,929	0	0	0	0	32,375,929	0	0	Aero	100.00%	100.00%	32,375,929	32,375,929	0	0	0	0	32,375,929	0	0
5194	360001109	IT Equipment	Smith make Inline X Ray Server & Associatd compnts	2-Apr-19	30,653,609	0	0	0	0	30,653,609	0	0	0	Aero	100.00%	100.00%	30,653,609	0	0	0	0	30,653,609	0	0	0	Aero	100.00%	100.00%	30,653,609	0	0	0	0	30,653,609	0	0	0
5014	360000920	IT Equipment	Structured Cabling Works Passive Components Ref	1-Sep-16	30,331,294	30,331,294	30,331,294	30,331,294	0	0	0	0	30,331,294	Aero	100.00%	100.00%	30,331,294	30,331,294	30,331,294	30,331,294	0	0	0	0	30,331,294	Aero	100.00%	100.00%	30,331,294	30,331,294	30,331,294	30,331,294	0	0	0	0	30,331,294
1727	260000576	Buildings - Operations, Secur	NSPR Watch Towers	6-Dec-19	30,240,662	0	0	0	0	30,240,662	0	0	0	Aero	100.00%	100.00%	30,240,662	0	0	0	0	30,240,662	0	0	0	Aero	100.00%	100.00%	30,240,662	0	0	0	0	30,240,662	0	0	0
1732	260000581	Buildings - Operations, Secur	NSPR Construction of welded wire mesh fence	6-Dec-19	30,169,677	0	0	0	0	30,169,677	0	0	0	Aero	100.00%	100.00%	30,169,677	0	0	0	0	30,169,677	0	0	0	Aero	100.00%	100.00%	30,169,677	0	0	0	0	30,169,677	0	0	0
8205	410000063	Electrical & Power House Equ	NSPR Runway CCR	6-Dec-19	29,420,679	0	0	0	0	29,420,679	0	0	0	Aero	100.00%	100.00%	29,420,679	0	0	0	0	29,420,679	0	0	0	Aero	100.00%	100.00%	29,420,679	0	0	0	0	29,420,679	0	0	0
9896	450000805	Furniture and fixtures	Toilet Accessories	1-Sep-16	28,474,888	28,474,888	28,474,888	28,474,888	0	0	0	0	28,474,888	Aero	100.00%	100.00%	28,474,888	28,474,888	28,474,888	28,474,888	0	0	0	0	28,474,888	Aero	100.00%	100.00%	28,474,888	28,474,888	28,474,888	28,474,888	0	0	0	0	28,474,888
8207	410000065	Electrical & Power House Equ	NSPR Taxiway CCR	6-Dec-19	28,272,950	0	0	0	0	28,272,950	0	0	0	Aero	100.00%	100.00%	28,272,950	0	0	0	0	28,272,950	0	0	0	Aero	100.00%	100.00%	28,272,950	0	0	0	0	28,272,950	0	0	0
10765	900000025	Taxiway	NSPR Top Layer of Taxiway Q- Flexible	12-Mar-20	27,630,153	0	0	0	0	27,630,153	0	0	0	Aero	100.00%	100.00%	27,630,153	0	0	0	0	27,630,153	0	0	0	Aero	100.00%	100.00%	27,630,153	0	0	0	0	27,630,153	0	0	0
8613	420000410	Electrical & Power House Equ	Forecourt HDPE & PVC conduits for ICT work	1-Mar-17	27,361,779	27,361,779	27,361,779	27,361,779	0	0	0	0	27,361,779	Aero	100.00%	100.00%	27,361,779	27,361,779	27,361,779	27,361,779	0	0	0	0	27,361,779	Common	85.73%	85.73%	23,456,706	23,456,706	23,456,706	23,456,706	0	0	0	0	23,456,706
1706	260000547	Buildings - Others	Interior works bial office space at blue dart	11-Dec-19	27,191,574	0	0	0	0	27,191,574	0	0	0	Common	85.34%	86.31%	23,205,290	0	0	0	0	23,205,290	0	0	0	Common	85.73%	85.73%	23,310,793	0	0	0	0	23,310,793	0	0	0
1679	260000513	Buildings - Non Aero	Building-P7 Parking	1-Jan-18	27,069,326	27,069,326	27,069,326	0	0	0	0	27,069,326	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8578	420000374	Electrical installation	Low Voltage Copper Conductor Cables For T1A Ref L0	1-Sep-16	25,718,358	25,718,358	25,718,358	25,718,358	0	0	0	0	25,718,358	Common	85.34%	86.31%	21,948,047	21,948,047	22,197,515	22,197,515	0	0	-249,468	0	22,197,515	Common	85.73%	85.73%	22,047,834	22,047,834	22,047,834	22,047,834	0	0	0	0	22,047,834
1730	260000579	Buildings - Operations, Secur	NSPR CCR Buildings	6-Dec-19	25,429,063	0	0	0	0	25,429,063	0	0	0	Aero	100.00%	100.00%	25,429,063	0	0	0	0	25,429,063	0	0	0	Aero	100.00%	100.00%	25,429,063	0	0	0	0	25,429,063	0	0	0
1534	260000367	Buildings - PTB Related	Solid Grade Laminate Cladding For Gf And Ff	1-Sep-16	25,399,782	25,399,782	25,399,782	25,399,782	0	0	0	0	25,399,782	Common	85.34%	86.31%	21,676,174	21,676,174	21,922,552	21,922,552	0	0	-246,378	0	21,922,552	Common	85.73%	85.73%	21,774,725	21,774,725	21,774,725	21,774,725	0	0	0	0	21,774,725
1619	260000453	Buildings - Operations, Secur	Duct bank	1-Mar-17	24,870,652	24,870,652	24,870,652	24,870,652	0	0	0	0	24,870,652	Aero	100.00%	100.00%	24,870,652	24,870,652	24,870,652	24,870,652	0	0	0	0	24,870,652	Aero	100.00%	100.00%	24,870,652	24,870,652	24,870,652	24,870,652	0	0	0	0	24,870,652
10176	450001089	Furniture and fixtures	PLANTER BOX-PTB	1-Jan-18	24,813,737	24,813,737	24,813,737	0	0	0	0	24,813,737	0	AERO	100.00%	100.00%	24,813,737	24,813,737	24,813,737	0	0	0	0	24,813,737	0	AERO	100.00%	100.00%	24,813,737	24,813,737	24,813,737	0	0	0	0	24,813,737	0
1512	260000345	Buildings - PTB Related	Construction Of Block Walls-Level-1 - T1A Refurb	1-Sep-16	24,778,783	24,778,783	24,778,783	24,778,783	0	0	0	0	24,778,783	Common	85.34%	86.31%	21,146,213	21,146,213	21,386,568	21,386,568	0	0	-240,354	0	21,386,568	Common	85.73%	85.73%	21,242,355	21,242,355	21,242,355	21,242,355	0	0	0	0	21,242,355
6988	390000212	Lighting & Beaconing Airside	NSPR Perimeter Lighting	6-Dec-19	24,681,423	0	0	0	0	24,681,423	0	0	0	Aero	100.00%	100.00%	24,681,423	0	0	0	0	24,681,423	0	0	0	Aero	100.00%	100.00%	24,681,423	0	0	0	0	24,681,423	0	0	0
10705	590000001	Pop-Up Retail Plaza (Quad)	Pop-up Retail Plaza-Civil Works	27-Feb-19	23,900,509	18,776,796	0	0	0	5,123,713	18,776,796	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5944	370000244	Software & program licenses	HBSS_ATRS : MACH-SMARTVIEWMATRIX® APPLIC	16-Sep-19	23,316,199	0	0	0	0	23,316,199	0	0	0	Aero	100.00%	100.00%	23,316,199	0	0	0	0	23,316,199	0	0	0	Aero	100.00%	100.00%	23,316,199	0	0	0	0	23,316,199	0	0	0
1683	260000517	Buildings - Operations, Secur	Crew Frisking Facility next to Pass office	15-Mar-18	23,246,257	23,246,257	21,461,454	0	0	0	1,784,804	21,461,454	0	AERO	100.00%	100.00%	23,246,257	23,246,257	21,461,454	0	0	0	1,784,804	21,461,454	0	AERO	100.00%	100.00%	23,246,257	23,246,257	21,461,454	0	0	0	1,784,804	21,461,454	0
6983	390000207	Lighting & Beaconing Airside	TITAN 720 MIDSTREAM LED FIXTURE	1-Oct-19	22,728,640	0	0	0	0	22,728,640	0	0	0	Aero	100.00%	100.00%	22,728,640	0	0	0	0	22,728,640	0	0	0	Aero	100.00%	100.00%	22,728,640	0	0	0	0	22,728,640	0	0	0
10759	900000009	Taxiway	NSPR Taxiway shoulder P	6-Dec-19	22,514,570	0	0	0	0	22,514,570	0	0	0	Aero	100.00%	100.00%	22,514,570	0	0	0	0	22,514,570	0	0	0	Aero	100.00%	100.00%	22,514,570	0	0	0	0	22,514,570	0	0	0
5913	370000206	Software & program licenses	BIAL App - Thought Works Project Phase 2	1-Apr-17	22,443,023	22,443,023	22,443,023	0	0	0	0	22,443,023	0	AERO	100.00%	100.00%	22,443,023	22,443,023	22,443,023	0	0	0	0	22,443,023	0	Common	85.73%	85.73%	19,239,955	19,239,955	19,239,955	0	0	0	0	19,239,955	0
1723	260000572	Buildings - Operations, Secur	NSPR Localizer Shelter- Civil Frengible temparory	6-Dec-19	22,297,458	0	0	0	0	22,297,458	0	0	0	Aero	100.00%	100.00%	22,297,458	0	0	0	0	22,297,458	0	0	0	Aero	100.00%	100.00%	22,297,458	0	0	0	0	22,297,458	0	0	0
1724	260000573	Buildings - Operations, Secur	NSPR GP Shelter - Civil frengible temparory	6-Dec-19	22,297,458	0	0	0	0	22,297,458	0	0	0	Aero	100.00%	100.00%	22,297,458	0	0	0	0	22,297,458	0	0	0	Aero	100.00%	100.00%	22,297,458	0	0	0	0	22,297,458	0	0	0
2006	320000098	Water Management System	PHE-STORM WATER WORKS	1-Mar-17	22,260,199	22,260,199	22,260,199	22,260,199	0	0	0	0	22,260,199	Aero	100.00%	100.00%	22,260,199	22,260,199	22,260,199	22,260,199	0	0	0	0	22,260,199	Aero	100.00%	100.00%	22,260,199	22,260,199	22,260,199	22,260,199	0	0	0	0	22,260,199
3826	340001583	Airport Equipment - Operatior	MOBILE SELF-SERVICE KIOSK : MODEL SSK-3	1-Jul-19	21,827,778	0	0	0	0	21,827,778	0	0	0	Aero	100.00%	100.00%	21,827,778	0	0	0	0	21,827,778	0	0	0	Aero	100.00%	100.00%	21,827,778	0	0	0	0	21,827,778	0	0	0
1888	310000098	Roads	Roads-Nursery Unit	1-Oct-17	21,455,181	21,455,181	21,455,181	0	0	0	0	21,455,181	0	AERO	100.00%	100.00%	21,455,181	21,455,181	21,455,181	0	0	0	0	21,455,181	0	AERO	100.00%	100.00%	21,455,181	21,455,181	21,455,181	0	0	0	0	21,455,181	0
6304	380000314	Safety and security equipmen	FPS- Forecourt	1-Mar-17	21,147,905	21,147,905	21,147,905	21,147,905	0	0	0	0	21,147,905	Aero	100.00%	100.00%	21,147,905	21,147,905	21,147,905	21,147,905	0	0	0	0	21,147,905	Aero	100.00%	100.00%	21,147,905	21,147,905	21,147,905	21,147,905	0	0	0	0	21,147,905
1660	260000494	Buildings - Others	New E&M Office	1-Jul-17	20,837,613	20,837,613	20,837,613	0	0	0	0	20,837,613	0	Common	85.34%	86.31%	17,782,819	17,782,819	17,984,943	0	0	0	-202,125	17,984,943	0	Common	85.73%	85.73%	17,863,669	17,863,669	17,863,669	0	0	0	0	17,863,669	0
6896	390000118	Lighting & Beaconing	Projector Lighting With For Hst 400W 4A E40	1-Sep-16	20,590,762	20,590,762	20,590,762	20,590,762	0	0	0	0	20,590,762	Common	85.34%	86.31%	17,572,156	17,572,156	17,771,886	17,771,887	0	0	-199,730	0	17,771,887	Common	85.73%	85.73%	17,652,048	17,652,048	17,652,048	17,652,048	0	0	0	0	17,652,048
10546	450001498	Furniture and fixtures	NSPR Construction of Apron VDGS poles	6-Dec-19	20,589,852	0	0	0	0	20,589,852	0	0	0	Aero	100.00%	100.00%	20,589,852	0	0	0	0	20,589,852	0	0	0	Aero	100.00%	100.00%	20,589,852	0	0	0	0	20,589,852	0	0	0
4168	350000315	Communication Equipment - I	Tmrs, Cpmi - Passive Components Ref	1-Sep-16	20,242,955	20,242,955	20,626,472	20,626,472	0	0	-383,518	0	20,626,472	Aero	100.00%	100.00%	20,242,955	20,242,955	20,626,472	20,626,472	0	0	-383,518	0	20,626,472	Aero	100.00%	100.00%	20,242,955	20,242,955	20,626,472	20,626,472	0	0	-383,518	0	20,626,472
1897	310000108	Roads	GSE AREA AIRSIDE	28-Feb-19	20,217,485	20,242,485	0	0	0	-25,000	20,242,485	0	0	Aero	100.00%	100.00%	20,217,485	20,242,485	0	0	0	-25,000	20,242,485	0	0	Aero	100.00%	100.00%	20,217,485	20,242,485	0	0	0	-25,000	20,242,485	0	0
1646	260000480	Buildings - Non Aero	Medical Centre Building	1-Jul-17	20,119,504	20,119,504	20,119,504	0	0	0	0	20,119,504	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2003	320000095	Water Management System	PHE-POTABLE WATER WORKS	1-Mar-17	20,041,067	20,041,067	20,041,067	20,041,067	0	0	0	0	20,041,067	Aero	100.00%	100.00%	20,041,067	20,041,067	20,041,067	20,041,067	0	0	0	0	20,041,067	Aero	100.00%	100.00%	20,041,067	20,041,067	20,041,067	20,041,067	0	0	0	0	20,041,067
2004	320000096	Water Management System	PHE-RAW WATER WORKS	1-Mar-17	20,038,859	20,038,859	20,038,859	20,038,859	0	0	0	0	20,038,859	Aero	100.00%	100.00%	20,038,859	20,038,859	20,038,859	20,038,859	0	0	0	0	20,038,859	Aero	100.00%	100.00%	20,038,859	20,038,859	20,038,859	20,038,859	0	0	0	0	20,038,859
1729	260000578	Buildings - Operations, Secur	NSPR Gate House / Entry Gate	6-Dec-19	19,954,640	0	0	0	0	19,954,640	0	0	0	Aero	100.00%	100.00%	19,954,640	0	0	0	0	19,954,640	0	0	0	Aero	100.00%	100.00%	19,954,640	0	0	0	0	19,954,640	0	0	0
1551	260000384	Buildings - PTB Related	Retail Bulkhead Type-1	1-Sep-16	19,434,851	19,434,851	19,434,851	19,434,851	0	0	0	0	19,434,851	Common	85.34%	86.31%	16,585,702	16,585,702	16,774,220	16,774,220	0	0	-188,518	0	16,774,220	Common	85.73%	85.73%	16,661,109	16,661,109	16,661,109	16,661,109	0	0	0	0	16,661,109
2005	320000097	Water Management System	PHE-SEWERAGE WORKS	1-Mar-17	18,924,414	18,924,414	18,924,414	18,924,414	0	0	0	0	18,924,414	Aero	100.00%	100.00%	18,924,414	18,924,414	18,924,414	18,924,414	0	0	0	0	18,924,414	Aero	100.00%	100.00%	18,924,414	18,924,414	18,924,414	18,924,414	0	0	0	0	18,924,414
6307	380000317	Safety and security equipmen	Crash barrier & hand rail	1-Mar-17	18,834,922	18,834,922	18,834,922	18,834,922	0	0	0	0	18,834,922	Aero	100.00%	100.00%	18,834,922	18,834,922	18,834,922	18,834,922	0	0	0	0	18,834,922	Aero	100.00%	100.00%	18,834,922	18,834,922	18,834,922	18,834,922	0	0	0	0	18,834,922
1712	260000560	Buildings - Operations, Secur	Civil work- Crew Terminal 1st floor	12-Feb-20	18,571,362	0	0	0	0	18,571,362	0	0	0	Aero	100.00%	100.00%	18,571,362	0	0	0	0	18,571,362	0	0	0	Aero	100.00%	100.00%	18,571,362	0	0	0	0	18,571,362	0	0	0
9899	450000808	Furniture and fixtures	Toilet Accessories-In Toilet Upgradation	1-Sep-16	18,241,504	18,241,504	18,241,504	18,241,504	0	0	0	0	18,241,504	Aero	100.00%	100.00%	18,241,504	18,241,504	18,241,504	18,241,504	0	0	0	0	18,241,504	Aero	100.00%	100.00%	18,241,504	18,241,504	18,241,504	18,241,504	0	0	0	0	18,241,504
1535	260000368	Buildings - PTB Related	Construction Works-Toilet Civil & Granite Flooring	1-Sep-16	18,106,167	18,106,167	17,706,641	17,706,641	0	0	399,526	0	17,706,641	Common	85.34%	86.31%	15,451,803	15,451,803	15,282,602	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5903	370000196	Software & program licenses	BIAL App - Thought Works Project	15-Sep-16	17,932,724	17,932,724	17,932,724	17,932,724	0	0	0	0	17,932,724	Aero	100.00%	100.00%	17,932,724	17,932,724	17,932,724	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5970	370000270	Software & program licenses	CEM Tyco Access Control Software	12-Dec-19	17,800,000	0	0	0	0	17,800,000	0	0	0	Aero	100.00%	100.00%	17,800,000	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6289	380000299	Safety and security equipmen	Camera S5120 Fd-Dn With Necessary Mounts - Cctv	1-Sep-16	17,640,105	17,640,105	18,240,104	18,240,104	0	0	-599,999	0	18,240,104	Aero	100.00%	100.00%	17,640,105	17,640,105	18,240,104	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3828	340001588	Airport Equipment - Operatior	HBSS_ATRS : MACH-SMARTLANE® WITH 5 DIVES	16-Sep-19	17,621,178	0	0	0	0	17,621,178	0	0	0	Aero	100.00%	100.00%	17,621,178	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5948	370000248	Software & program licenses	ePoint of Sale Integration Application (ePOS)	26-Aug-19	17,490,148	0	0	0	0	17,490,148	0	0	0	Non Aero	0.00%	0.00%	0	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2242	330000199	Air-conditioning	NSPR ARFF Building HVAC System	6-Dec-19	17,175,163	0	0	0	0	17,175,163	0	0	0	Aero	100.00%	100.00%	17,175,163	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1721	260000570	Buildings - Operations, Secur	Civil Structure for Oil Water Separater 1	6-Dec-19	16,947,605	0	0	0	0	16,947,605	0	0	0	Aero	100.00%	100.00%	16,947,605	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1722	260000571	Buildings - Operations, Secur	Civil Structure for Oil Water Separater 2	6-Dec-19	16,947,605	0	0	0	0	16,947,605	0	0	0	Aero	100.00%	100.00%	16,947,605	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3857	340001621	Airport Equipment - Operatior	Catwalk & Life Line Inside High Ceiling@PTB-Phase2	4-Mar-20	16,630,892	0	0	0	0	16,630,892	0	0	0	Aero	100.00%	100.00%	16,630,892	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2053	320000151	Roads - Parking & Cargo roac	Remote Car Parking Drainage	21-Jan-20	16,285,788	0	0	0	0	16,285,788	0	0	0	Non Aero	0.00%	0.00%	0	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1669	260000503	Buildings - Operations, Secur	Nursery Unit-Building	1-Oct-17	16,027,049	16,027,049	16,027,049	0	0	0	0	16,027,049	0	AERO	100.00%	100.00%	16,027,049	16,027,049	16,027,049	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1557	260000390	Buildings - PTB Related	Structural Steel Work For Level 0 - T1A Refurb	1-Sep-16	15,890,406	15,890,406	15,890,406	15,890,406	0	0	0	0	15,890,406	Common	85.34%	86.31%	13,560,872	13,560,872	13,715,009	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4170	350000317	Communication Equipment - I	MSO Equipment Upgrade TRMS	6-Mar-17	15,889,184	15,889,184	15,889,184	15,889,184	0	0	0	0	15,889,184	Aero	100.00%	100.00%	15,889,184	15,889,184	15,889,184	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6323	380000333	Safety and security equipmen	Suspect Luggage containment vessel SLCV	27-Apr-17	15,786,045	15,786,045	15,786,045	0	0	0	0	15,786,045	0	AERO	100.00%	100.00%	15,786,045	15,786,045	15,786,045	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6547	380000591	IT Equipment	SITC of Viedo Confrence system	2-Jul-19	15,740,843	0	0	0	0	15,740,843	0	0	0	Common	85.34%	86.31%	13,433,235	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6569	380000614	Safety and security equipmen	BOSCH VIDEO RECORDER - DIP 6000 SERIES	1-Nov-19	15,590,136	0	0	0	0	15,590,136	0	0	0	Aero	100.00%	100.00%	15,590,136	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6986	390000210	Lighting & Beaconing Airside	NSPR Apron Light fixtures	6-Dec-19	15,563,839	0	0	0	0	15,563,839	0	0	0	Aero	100.00%	100.00%	15,563,839	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1518	260000351	Buildings - PTB Related	Low Ceiling Finishes At T1A Refurb Area- Level 1	1-Sep-16	15,406,996	15,406,996	15,406,996	15,406,996	0	0	0	0	15,406,996	Common	85.34%	86.31%	13,148,330	13,148,330	13,297,778	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6411	380000428	Safety and security equipmen	Passenger X-ray equipment (X-BIS)	1-Oct-18	15,299,941	15,299,941	0	0	0	0	15,299,941	0	0	Aero	100.00%	100.00%	15,299,941	15,299,941	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1559	260000392	Buildings - PTB Related	Civil works-Arrival Toilet	1-Sep-16	14,978,309	14,978,309	14,978,309	14,978,309	0	0	0	0	14,978,309	Common	85.34%	86.31%	12,782,489	12,782,489	12,927,779	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8928	420000737	Electrical & Power House Equ	NSPR Civil work for Signage foundations	6-Dec-19	14,864,972	0	0	0	0	14,864,972	0	0	0	Aero	100.00%	100.00%	14,864,972	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5386	360001308	IT Equipment	8404C CHASSIS 4 SLOTS 1 AC PS NO PC	4-Dec-19	14,659,906	0	0	0	0	14,659,906	0	0	0	Common	85.34%	86.31%	12,510,764	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5965	370000265	Software & program licenses	BOSCH CAMERA LICENSES FOR VMS	1-Nov-19	14,261,047	0	0	0	0	14,261,047	0	0	0	Aero	100.00%	100.00%	14,261,047	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2035	320000128	Water Management System	Construction of Pipe Cuvert on Runway Main drain	28-Feb-19	14,245,243	14,187,852	0	0	0	57,391	14,187,852	0	0	Aero	100.00%	100.00%	14,245,243	14,187,852	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5201	360001123	IT Equipment	HBSS_ATRS : MACH-SMARTVIEW® PC (ADVANTE(	16-Sep-19	13,774,934	0	0	0	0	13,774,934	0	0	0	Aero	100.00%	100.00%	13,774,934	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8209	410000067	Electrical & Power House Equ	NSPR Apron CCR	6-Dec-19	13,690,564	0	0	0	0	13,690,564	0	0	0	Aero	100.00%	100.00%	13,690,564	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5204	360001126	IT Equipment	DIP-6000 iSCSI Video Recorder 64 TB	19-Sep-19	13,663,290	0	0	0	0	13,663,290	0	0	0	Aero	100.00%	100.00%	13,663,290	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3726	340001482	Airport Equipment - Operatior	Passenger Baggage Trolley	1-Jul-17	13,650,755	13,650,755	13,650,755	0	0	0	0	13,650,755	0	AERO	100.00%	100.00%	13,650,755	13,650,755	13,650,755	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1905	310000116	Roads	Road Landside	8-Nov-19	13,578,838	0	0	0	0	13,578,838	0	0	0	Aero	100.00%	100.00%	13,578,838	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6301	380000311	Safety and security equipmen	Fixed Camera with wall mount	31-Mar-17	13,514,357	13,514,357	13,514,357	13,514,357	0	0	0	0	13,514,357	Aero	100.00%	100.00%	13,514,357	13,514,357	13,514,357	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6971	390000195	Lighting & Beaconing Airside	30 M High Mast Lighting Tower	6-Dec-18	13,405,815	13,405,815	0	0	0	0	13,405,815	0	0	Aero	100.00%	100.00%	13,405,815	13,405,815	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5389	360001311	IT Equipment	VSP 7254XTQ F2B - AC PSU NO PC	4-Dec-19	13,198,840	0	0	0	0	13,198,840	0	0	0	Common	85.34%	86.31%	11,263,890	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6324	380000334	Safety and security equipmen	Explosive Trace Detector	27-Jun-17	13,033,965	13,033,965	13,033,965	0	0	0	0	13,033,965	0	AERO	100.00%	100.00%	13,033,965	13,033,965	13,033,965	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10752	900000002	Taxiway	NSPR Top Layer of Taxiway shoulder H	6-Dec-19	12,995,019	0	0	0	0	12,995,019	0	0	0	Aero	100.00%	100.00%	12,995,019	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5942	370000242	Software & program licenses	HBSS_ATRS : MACH-SEARCHER® LICENSE	16-Sep-19	12,930,994	0	0	0	0	12,930,994	0	0	0	Aero	100.00%	100.00%	12,930,994	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1885	310000095	Roads	Road-3rd Kerb	1-Jun-17	12,866,835	12,866,835	12,866,835	0	0	0	0	12,866,835	0	AERO	100.00%	100.00%	12,866,835	12,866,835	12,866,835	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9836	450000744	Furniture and fixtures	Baggage Trolleys	1-Jun-16	12,789,054	12,789,054	12,789,054	12,789,054	0	0	0	0	12,789,054	Aero	100.00%	100.00%	12,789,054	12,789,054	12,789,054	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2164	330000110	Air-conditioning	Hvac Ducting And Insulation -T1A Refurb Level 1	1-Sep-16	12,572,521	12,572,521	12,572,521	12,572,521	0	0	0	0	12,572,521	Common	85.34%	86.31%	10,729,389	10,729,389	10,851,342	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6297	380000307	Safety and security equipmen	(MROV) Caliber T5 Robot	2-Mar-17	12,465,332	12,465,332	12,465,332	12,465,332	0	0	0	0	12,465,332	Aero	100.00%	100.00%	12,465,332	12,465,332	12,465,332	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8612	420000409	Electrical & Power House Equ	Forecourt CCTV Wiring Works	1-Mar-17	12,435,738	12,435,738	12,435,738	12,435,738	0	0	0	0	12,435,738	Aero	100.00%	100.00%	12,435,738	12,435,738	12,435,738	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3824	340001581	Airport Equipment - Operatior	PBB Upgradation-PLC, HMI	2-Apr-19	12,187,500	0	0	0	0	12,187,500	0	0	0	Aero	100.00%	100.00%	12,187,500	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1656	260000490	Buildings - Others	NPO-Block D-Canteen	1-Jul-17	12,030,414	12,030,414	11,979,720	0	0	0	50,694	11,979,720	0	Common	85.34%	86.31%	10,266,755	10,266,755	10,339,696	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10421	450001354	Furniture and fixtures	Passenger Baggage trolley	29-Jul-19	11,388,347	0	0	0	0	11,388,347	0	0	0	Aero	100.00%	100.00%	11,388,347	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019
1908	310000119	Roads	NSPR NAVAIDs roads and other roads	6-Dec-19	11,210,088	0	0	0	0	11,210,088	0	0	0	Aero	100.00%	100.00%	11,210,088	0
3836	340001596	Airport Equipment - Operatior	Upgrd: Mechanical & electrical Components- T1 PBBs	21-Nov-19	11,007,986	0	0	0	0	11,007,986	0	0	0	Aero	100.00%	100.00%	11,007,986	0
6317	380000327	Safety and security equipmen	Passenger X-ray equipment (X-BIS)-PESC Phase 1&2A	1-Mar-17	10,998,599	10,998,599	10,998,599	10,998,599	0	0	0	0	10,998,599	Aero	100.00%	100.00%	10,998,599	10,998,599
6586	380000631	Safety and security equipmen	Biometric Attendance System for Contract Labours	12-Dec-19	10,780,920	0	0	0	0	10,780,920	0	0	0	Aero	100.00%	100.00%	10,780,920	0
9982	450000892	Furniture and fixtures	Illuminated signages	1-Mar-17	10,778,366	10,778,366	10,778,366	10,778,366	0	0	0	0	10,778,366	Aero	100.00%	100.00%	10,778,366	10,778,366
10639	540000003	Buildings - Landscaping	Interior LandscapeSoftscape & Irrigation Work - L1	1-Sep-16	10,683,170	10,683,170	10,683,170	10,683,170	0	0	0	0	10,683,170	Aero	100.00%	100.00%	10,683,170	10,683,170
2228	330000176	Air-conditioning	HVAC bial office space at blue dart	11-Dec-19	10,663,699	0	0	0	0	10,663,699	0	0	0	Common	85.34%	86.31%	9,100,401	0
1884	310000094	Roads	Forecourt Softscape	1-Mar-17	10,623,470	10,623,470	10,179,049	10,179,049	0	0	444,421	0	10,179,049	Aero	100.00%	100.00%	10,623,470	10,623,470
1879	310000089	Roads	Road Works adjacent to main access road	10-Jan-17	10,560,134	10,560,134	10,560,134	10,560,134	0	0	0	0	10,560,134	Aero	100.00%	100.00%	10,560,134	10,560,134
5028	360000935	IT Equipment	Procurement of 4950 Switches	7-Jun-17	10,349,550	10,349,550	10,349,550	0	0	0	0	10,349,550	0	COMMON	85.34%	86.31%	8,832,306	8,832,306
8615	420000412	Electrical & Power House Equ	Street poles including luminaries	1-Mar-17	10,340,944	10,340,944	10,340,944	10,340,944	0	0	0	0	10,340,944	Aero	100.00%	100.00%	10,340,944	10,340,944
8899	420000702	Electrical installation	Electrical bial office space at blue dart	11-Dec-19	10,293,600	0	0	0	0	10,293,600	0	0	0	Common	85.34%	86.31%	8,784,558	0
8673	420000470	Electrical installation	External Electrical Work NPO	1-Jul-17	10,256,250	10,256,250	10,256,250	0	0	0	0	10,256,250	0	Common	85.34%	86.31%	8,752,684	8,752,684
1762	280000013	Apron	Apron between taxiway. H&D_Stand # 69A	18-Feb-19	10,074,577	10,024,788	0	0	0	49,789	10,024,788	0	0	Aero	100.00%	100.00%	10,074,577	10,024,788
1763	280000014	Apron	Apron between taxiway. H&D_Stand # 71A	18-Feb-19	10,074,577	10,024,788	0	0	0	49,789	10,024,788	0	0	Aero	100.00%	100.00%	10,074,577	10,024,788
1764	280000015	Apron	Apron between taxiway. H&D_Stand # 72A	18-Feb-19	10,074,577	10,024,788	0	0	0	49,789	10,024,788	0	0	Aero	100.00%	100.00%	10,074,577	10,024,788
1765	280000016	Apron	Apron between taxiway. H&D_Stand # 74A	18-Feb-19	10,074,577	10,024,788	0	0	0	49,789	10,024,788	0	0	Aero	100.00%	100.00%	10,074,577	10,024,788
1766	280000017	Apron	Apron between taxiway. H&D_Stand # 84A	18-Feb-19	10,024,788	10,024,788	0	0	0	0	10,024,788	0	0	Aero	100.00%	100.00%	10,024,788	10,024,788
1767	280000018	Apron	Apron between taxiway. H&D_Stand # 86A	18-Feb-19	10,024,788	10,024,788	0	0	0	0	10,024,788	0	0	Aero	100.00%	100.00%	10,024,788	10,024,788
5197	360001119	IT Equipment	HBSS_ATRS : DELL 7060 PHYSICAL SEARCH WOR	16-Sep-19	9,819,040	0	0	0	0	9,819,040	0	0	0	Aero	100.00%	100.00%	9,819,040	0
1680	260000514	Buildings - Non Aero	Building-P4 Parking	1-Jan-18	9,679,865	9,679,865	9,679,865	0	0	0	0	9,679,865	0	Non Aero	0.00%	0.00%	0	0
9018	430000082	Small Vehicles	Audi Q7 40 TFSI	19-Jan-18	9,677,736	9,677,736	9,677,736	0	0	0	0	9,677,736	0	COMMON	85.34%	86.31%	8,258,980	8,258,980
4165	350000312	Communication Equipment - I	MTP 3250 Portable Radio	11-Jul-16	9,621,150	9,621,150	9,621,150	9,621,150	0	0	0	0	9,621,150	Aero	100.00%	100.00%	9,621,150	9,621,150
3804	340001561	Airport Equipment - Operatior	Sweeper City Cat 2020 XI,Compact sweeping equpmnt	3-Jan-19	9,562,529	9,560,166	0	0	0	2,363	9,560,166	0	0	Aero	100.00%	100.00%	9,562,529	9,560,166
4174	350000321	Communication Equipment	PENTABAND ANTENNA-MONO CAMOUFLAGGED	1-Dec-17	9,557,270	9,557,270	9,557,270	0	0	0	0	9,557,270	0	COMMON	85.34%	86.31%	8,156,174	8,156,174
3858	340001622	Airport Equipment - Operatior	Catwalks & Lifelines - PTB	19-Sep-19	9,457,886	0	0	0	0	9,457,886	0	0	0	Aero	100.00%	100.00%	9,457,886	0
1756	280000007	Apron	Apron between taxiway. H&D_Stand # 83A	22-May-18	9,352,984	9,352,984	0	0	0	0	9,352,984	0	0	Aero	100.00%	100.00%	9,352,984	9,352,984
1757	280000008	Apron	Apron between taxiway. H&D_Stand # 81A	22-May-18	9,352,984	9,352,984	0	0	0	0	9,352,984	0	0	Aero	100.00%	100.00%	9,352,984	9,352,984
1758	280000009	Apron	Apron between taxiway. H&D_Stand # 80A	22-May-18	9,352,984	9,352,984	0	0	0	0	9,352,984	0	0	Aero	100.00%	100.00%	9,352,984	9,352,984
1759	280000010	Apron	Apron between taxiway. H&D_Stand # 78A	22-May-18	9,352,984	9,352,984	0	0	0	0	9,352,984	0	0	Aero	100.00%	100.00%	9,352,984	9,352,984
1760	280000011	Apron	Apron between taxiway. H&D_Stand # 77A	22-May-18	9,352,984	9,352,984	0	0	0	0	9,352,984	0	0	Aero	100.00%	100.00%	9,352,984	9,352,984
1761	280000012	Apron	Apron between taxiway. H&D_Stand # 75A	22-May-18	9,352,984	9,352,984	0	0	0	0	9,352,984	0	0	Aero	100.00%	100.00%	9,352,984	9,352,984
5945	370000245	Software & program licenses	HBSS_ATRS : MACH-SMARTVIEW® (LOCAL) LIC	16-Sep-19	9,213,343	0	0	0	0	9,213,343	0	0	0	Aero	100.00%	100.00%	9,213,343	0
1549	260000382	Buildings - PTB Related	Curved Wall Construction And Finishing	1-Sep-16	9,133,423	9,133,423	9,133,423	9,133,423	0	0	0	0	9,133,423	Common	85.34%	86.31%	7,794,463	7,794,463
6710	380000785	Safety and security equipmen	C9300-24P-E catalyst, stacking cable, power cable,	6-Dec-19	9,088,000	0	0	0	0	9,088,000	0	0	0	Aero	100.00%	100.00%	9,088,000	0
8755	420000553	Roads - Parking & Cargo roa	Electrical work-P7 Parking	1-Jan-18	8,967,891	8,967,891	8,967,891	0	0	0	0	8,967,891	0	Non Aero	0.00%	0.00%	0	0
5929	370000223	Software & program licenses	AODB Infra Enhancements	5-Jul-18	8,864,790	8,864,790	0	0	0	0	8,864,790	0	0	Aero	100.00%	100.00%	8,864,790	8,864,790
1904	310000115	Roads	Road Airside	8-Nov-19	8,853,928	0	0	0	0	8,853,928	0	0	0	Aero	100.00%	100.00%	8,853,928	0
3859	340001623	Airport Equipment - Operatior	Monitoring & controlling E Gate	15-Jan-20	8,724,112	0	0	0	0	8,724,112	0	0	0	Aero	100.00%	100.00%	8,724,112	0
1623	260000457	Buildings - Operations, Secur	Civil Works - Buildings - Additional Security Phas	1-Mar-17	8,684,230	8,684,230	8,684,230	8,684,230	0	0	0	0	8,684,230	Aero	100.00%	100.00%	8,684,230	8,684,230
8627	420000424	Electrical & Power House Equ	Electrical Works-PESC Phase 1& 2 A	1-Mar-17	8,678,601	8,678,601	8,678,601	8,678,601	0	0	0	0	8,678,601	Aero	100.00%	100.00%	8,678,601	8,678,601
5962	370000262	Software & program licenses	VMWare License for intel server Virtualization Prj	18-Dec-19	8,632,523	0	0	0	0	8,632,523	0	0	0	Common	85.34%	86.31%	7,366,995	0
1878	310000088	Roads	Footpath and CD works adjacent to main access road	10-Jan-17	8,596,444	8,596,444	8,596,444	8,596,444	0	0	0	0	8,596,444	Aero	100.00%	100.00%	8,596,444	8,596,444
1532	260000365	Buildings - PTB Related	Planter Boxes Above Check In Counters	1-Sep-16	8,568,303	8,568,303	8,568,303	8,568,303	0	0	0	0	8,568,303	Common	85.34%	86.31%	7,312,190	7,312,190
3840	340001602	Airport Equipment - Operatior	City Sweeper City Cat 2020 equpmnt	8-Jan-20	8,489,777	0	0	0	0	8,489,777	0	0	0	Aero	100.00%	100.00%	8,489,777	0
3841	340001603	Airport Equipment - Operatior	NSPR KPAC System for Oil Water Separater 1- Mechar	6-Dec-19	8,479,090	0	0	0	0	8,479,090	0	0	0	Aero	100.00%	100.00%	8,479,090	0
3842	340001604	Airport Equipment - Operatior	NSPR KPAC System for Oil Water Separater 2- Mechar	6-Dec-19	8,479,090	0	0	0	0	8,479,090	0	0	0	Aero	100.00%	100.00%	8,479,090	0
5199	360001121	IT Equipment	HBSS_ATRS : HPE GEN10 REDUNDANT SERVER	16-Sep-19	8,429,209	0	0	0	0	8,429,209	0	0	0	Aero	100.00%	100.00%	8,429,209	0
6979	390000203	Lighting & Beaconing Airside	TITAN 720 MIDSTREAM LED, HIGH MAST LIGHT-WI	17-Apr-19	8,428,463	0	0	0	0	8,428,463	0	0	0	Aero	100.00%	100.00%	8,428,463	0
1503	260000336	Buildings - Operations, Secur	Westside Toilet PTB	15-Apr-16	8,334,317	8,334,317	8,334,317	8,334,317	0	0	0	0	8,334,317	Aero	100.00%	100.00%	8,334,317	8,334,317
6550	380000595	Safety and security equipmen	HBSS_ATRS : SMITHS X-RAY INTERFACE	16-Sep-19	8,330,065	0	0	0	0	8,330,065	0	0	0	Aero	100.00%	100.00%	8,330,065	0
8927	420000736	Electrical & Power House Equ	NSPR Apron Signages	6-Dec-19	8,252,880	0	0	0	0	8,252,880	0	0	0	Aero	100.00%	100.00%	8,252,880	0
8874	420000677	Electrical & Power House Equ	BMA & SBD Electricals	1-Jul-19	8,195,565	0	0	0	0	8,195,565	0	0	0	Aero	100.00%	100.00%	8,195,565	0
3817	340001574	Airport Equipment - Operatior	LED Illuminated Stand Identification Signage	6-Dec-18	8,182,643	8,182,643	0	0	0	0	8,182,643	0	0	Aero	100.00%	100.00%	8,182,643	8,182,643
1531	260000364	Buildings - PTB Related	Low Ceiling Works(Fids Work,)-Check In-T1A R	1-Sep-16	8,075,019	8,075,019	8,075,019	8,075,019	0	0	0	0	8,075,019	Common	85.34%	86.31%	6,891,221	6,891,221
8804	420000604	Electrical & Power House Equ	South West Connectivity Road Electricals	2-Jul-18	8,067,922	8,067,922	0	0	0	0	8,067,922	0	0	Aero	100.00%	100.00%	8,067,922	8,067,922
6711	380000786	Safety and security equipmen	outdoor fiber cable, Couplers, Black box, patch-	6-Dec-19	8,048,080	0	0	0	0	8,048,080	0	0	0	Aero	100.00%	100.00%	8,048,080	0
2030	320000122	Water Management System	Culvert	2-Jul-18	8,017,829	8,017,829	0	0	0	0	8,017,829	0	0	Aero	100.00%	100.00%	8,017,829	8,017,829
2036	320000129	Roads - Parking & Cargo roa	P5 Drainage System	5-Jan-19	7,925,096	7,760,546	0	0	0	164,550	7,760,546	0	0	Non Aero	0.00%	0.00%	0	0
1733	260000582	Buildings - Operations, Secur	NSPR Retaining Wall-0.70m thickX1.0m high-Southsid	6-Dec-19	7,890,115	0	0	0	0	7,890,115	0	0	0	Aero	100.00%	100.00%	7,890,115	0
1504	260000337	Buildings - Operations, Secur	PTB East Side Toilet - Buildings	13-Jun-16	7,860,420	7,860,420	244,661	7,860,420	0	0	7,615,759	-7,615,759	7,860,420	Aero	100.00%	100.00%	7,860,420	7,860,420
1707	260000548	Buildings - PTB Related	Civil Interiors, Flooring & PTB East Pier Interio	6-Dec-19	7,852,847	0	0	0	0	7,852,847	0	0	0	Common	85.34%	86.31%	6,701,620	0
1662	260000496	Buildings - Operations, Secur	Civil and enabling Works for ATC Tower	1-Oct-17	7,782,247	7,782,247	7,782,247	0	0	0	0	7,782,247	0	AERO	100.00%	100.00%	7,782,247	7,782,247
1894	310000104	Buildings - Landscaping	Landscaping & Garden Hydrant System	2-Jul-18	7,639,642	6,961,006	0	0	0	678,636	6,961,006	0	0	Aero	100.00%	100.00%	7,639,642	6,961,006

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019
1695	260000536	Buildings - Non Aero	Lower canopy ola pickup zone at kerb side_Civil	25-Mar-19	3,954,274	3,954,274
4204	350000351	Communication Equipment - I	MTP 3250 Portable Radio	31-Dec-18	3,951,498	3,951,498
8669	420000466	Airlines & Lounges	Common Electrical Installation works for New Medic	1-Jul-17	3,890,162	3,890,162
9835	450000743	Furniture and fixtures	Shopping Trolleys	1-Jun-16	3,876,324	3,876,324
4176	350000323	Communication Equipment	PENTA BAND ANTENNA (698-2690)	1-Dec-17	3,861,727	3,861,727
8848	420000651	Airlines & Lounges	Laying of eletrical cables for all new outlets	14-Jan-19	3,846,960	3,846,960
6312	380000322	Safety and security equipmen	Type-N PTZ Camera Pole mount BtoB	1-Mar-17	3,844,992	3,844,992
10588	450001543	Furniture and fixtures	Automatic sliding doors	10-Jan-20	3,838,238	0
4195	350000342	Communication Equipment - I	MTP 3150 PORTABLE RADIO	23-Oct-18	3,813,750	3,813,750
6363	380000374	Safety and security equipmen	Recheck Workstation	1-Jan-18	3,793,963	3,793,963
6318	380000328	Safety and security equipmen	Walk through metal detector (WTMD)-PESC Phase 1&2	1-Mar-17	3,791,560	3,791,560
8929	420000738	Electrical & Power House Equ	NSPR ARFF Building Electrical System	6-Dec-19	3,772,931	0
2011	320000103	Buildings - Others	SEWAGE WATER LINE	1-Jul-17	3,736,981	3,736,981
10034	450000947	Furniture and fixtures	Sofa Single Seater Tonon	9-May-17	3,732,078	3,732,078
10035	450000948	Furniture and fixtures	Modular Curved seating 6 seater	9-May-17	3,723,307	3,723,307
5382	360001304	IT Equipment	HPE 3PAR 8200 2N+SW Storage Field Base	1-Oct-19	3,700,000	0
8596	420000392	Electrical & Power House Equ	Electrical Works @ Toilet-1 / 2 / 3 / 4 / 5 / 6	1-Oct-16	3,695,208	3,695,208
1542	260000375	Buildings - PTB Related	Ss Guardrails For T1A Refurb - Level 0,1,2	1-Sep-16	3,693,033	3,693,033
7992	400001043	Office Equipment	Roller brake tester upto 10T for MBT 7250	24-Apr-19	3,689,870	0
8760	420000558	Roads - Parking & Cargo roa	Electrical Works-P4 Parking	1-Jan-18	3,688,143	3,688,143
8659	420000456	Electrical & Power House Equ	Led Street Light fixture and accessories	15-Jul-17	3,686,017	3,686,017
1895	310000106	Buildings - Others	NPO Landscape & Softscape	1-Aug-18	3,676,992	3,676,992
5926	370000219	Software & program licenses	ELMS Aviation SMS Software	1-Jan-18	3,676,890	3,676,890
2037	320000130	Roads - Parking & Cargo roa	P5 Sewer Network	5-Jan-19	3,652,469	3,652,469
6364	380000375	Airport Equipment - Car Parki	FIRE PROTECTION SYSTEM - P4 Parking	1-Jan-18	3,646,881	3,646,881
6564	380000609	Safety and security equipmen	Explosive trace detector (ETD)	1-Jul-19	3,644,293	0
5354	360001276	IT Equipment	IBM POWER S922 SERVER: P/N 9009-22A	10-Dec-19	3,634,070	0
5355	360001277	IT Equipment	IBM POWER S922 SERVER: P/N 8286-41A	10-Dec-19	3,634,070	0
8861	420000664	Roads - Parking & Cargo roa	P5 Parking Electricals	5-Jan-19	3,626,366	3,308,136
2017	320000109	Water Management System	PHE -SANITARY & WATER SUPPLY WORKS	1-Oct-17	3,625,992	3,625,992
10634	530000011	Advertising Signage	Spares for Mupi System and Senior EC	30-Aug-16	3,601,446	3,601,446
1594	260000428	Buildings - Operations, Secur	Construction-Toilet 2B	1-Oct-16	3,598,406	3,598,406
10641	540000005	Buildings - Landscaping	Landscaping of Garden Boulevard and Central area m	10-Jan-17	3,572,223	3,572,223
5947	370000247	Software & program licenses	HBSS_ATRS : SIMULATION SOFTWARE	16-Sep-19	3,565,532	0
6918	390000140	Lighting & Beaconing Airside	Lights-Omni directional elevated taxiway	17-Aug-17	3,559,928	3,559,928
5022	360000928	IT Equipment	Ethernet Routing Switch 4850 GT	24-Feb-17	3,547,725	3,547,725
3856	340001620	Airport Equipment - Operatior	Passenger Elevator For AOCC	29-Jan-20	3,541,658	0
10343	450001275	Furniture and fixtures	6 Seater Modular Back to Back Chair-WBB	1-Oct-18	3,541,236	3,541,236
10422	450001355	Furniture and fixtures	MOVABLE & FOLDABLE FRISKING BOOTH	16-Sep-19	3,534,840	0
5950	370000250	Software & program licenses	PLC software upgradation	2-Oct-19	3,510,501	0
3760	340001516	Airport Equipment - Operatior	ASFT NG HARDWARE & SOFTWARE	6-Oct-17	3,503,300	3,503,300
5971	370000271	Software & program licenses	NMS-ADV - U DEVICES/U APS	4-Dec-19	3,494,293	0
2247	330000206	Air-conditioning	Zone Temperature & HVAC Equipmnt Monitoring Systm	2-Jan-20	3,491,060	0
6298	380000308	Safety and security equipmen	Access Control Panel - 2 Door	14-Mar-17	3,486,101	3,486,101
2186	330000132	Air-conditioning	HVAC & Allied Works-Block A	1-Jul-17	3,485,634	3,485,634
1541	260000374	Buildings - PTB Related	Sliding And Folding Glass Partition - Level 1	1-Sep-16	3,469,188	3,469,188
6354	380000365	Safety and security equipmen	4 LOOP FACP- FAS System Upgrade	1-Oct-17	3,466,023	3,466,023
1544	260000377	Buildings - PTB Related	Granite Flooring - T1A Refurb - Level 0	1-Sep-16	3,463,852	3,463,852
8717	420000514	Electrical & Power House Equ	ELECTRICAL WORKS	1-Oct-17	3,445,577	3,445,577
9014	430000078	Small Vehicles	Mahindra Scorpio KA 43 M 8768 KA 43 M 8767	20-Aug-17	3,364,397	3,364,397
6925	390000147	Lighting & Beaconing Airside	No-entry sign incl LED signs	17-Aug-17	3,360,267	3,360,267
1883	310000093	Roads	Forecourt Softscape	1-Mar-17	3,343,841	3,343,841
8649	420000446	Electrical & Power House Equ	Electrical-3rd Kerb	1-Jun-17	3,333,498	3,333,498
3832	340001592	Airport Equipment - Operatior	SBD Samsung-43" LED display Model DH40D	1-Jul-19	3,310,030	0
6570	380000615	Safety and security equipmen	BOSCH VIDEO ENCODERS	1-Nov-19	3,306,914	0
6948	390000172	Lighting & Beaconing	MH Light Fixture with LED Track light Fixxture in	3-Mar-18	3,240,000	3,240,000
5016	360000922	IT Equipment	Sitc Of 50Tb Storage For Cctv System	1-Sep-16	3,211,097	3,211,097
1755	280000006	Apron	Stone Pitching works at West apron	15-Oct-16	3,205,033	3,205,033
6410	380000427	Safety and security equipmen	Fire Alarm System-WBB	1-Oct-18	3,196,352	324,955
9895	450000804	Furniture and fixtures	Orange Colour Glass Behind Check In Counters	1-Sep-16	3,189,003	3,189,003
2188	330000134	Air-conditioning	HVAC & Allied Works-Block C	1-Jul-17	3,186,865	3,186,865
6922	390000144	Lighting & Beaconing Airside	Unidirectionl inset RT indicator light	17-Aug-17	3,172,267	3,172,267
2215	330000163	Air-conditioning	West Bus Bay Aircondition Works	1-Oct-18	3,155,724	3,155,724
6283	380000293	Safety and security equipmen	Smoke Detectors And Heat Detectors	1-Sep-16	3,139,152	3,139,152
6775	380000926	Safety and security equipmen	PROXIMITY SUIT	18-Feb-20	3,125,000	0
10032	450000945	Furniture and fixtures	2 Seated Curved Seating with inbuilt tables	9-May-17	3,102,869	3,102,869
5072	360000981	IT Equipment	HPE 3PAR 8200 2N+SW Storage Field Base	1-Jan-18	3,102,000	3,102,000
1636	260000470	Buildings - Operations, Secur	BCM emergency storage room	4-Apr-17	3,097,367	3,097,367
5045	360000953	IT Equipment	Structure Cabling-Networking Infrastructure	1-Jul-17	3,085,609	3,085,609
3810	340001567	Airport Equipment - Operatior	10 Ton Capacity Grantry Crane	29-Jan-19	3,076,840	3,076,840
8753	420000551	Roads - Parking & Cargo roa	25 Mtr Highmast pole-P4 & P7 Parking	1-Jan-18	3,062,078	3,062,078
9093	440000012	Large Vehicles	New Holland Tractor	15-Jun-17	3,060,000	3,060,000
829	240000471	100% Depreciation	8900 MODULAR MAT 3M	11-Aug-16	3,051,425	3,051,425
6575	380000620	Safety and security equipmen	SITC of 12m cctv tower structure made of MS angle	1-Oct-19	3,038,467	0
1634	260000468	Buildings - Operations, Secur	1st floor - Office above existing pass office	25-Apr-17	3,037,659	3,037,659
5358	360001280	IT Equipment	Network infrastructure setup & accessories	11-Dec-19	3,024,835	0
8921	420000730	Electrical installation	290W flood light fixtures	2-Jan-20	3,024,000	0
3855	340001619	Airport Equipment - Operatior	TRUCK MOUNTED BITUMEN SPRAYER	29-Feb-20	3,019,446	0
5128	360001037	IT Equipment	ALTEON-NG 5208 XL - 6G	24-Jul-18	3,000,000	3,000,000
5129	360001038	IT Equipment	ALTEON-NG 5208 XL - 6G	24-Jul-18	3,000,000	3,000,000
7931	400000979	Office Equipment	Samsung Flip 55" Interactive Flat Panel	28-Nov-18	3,000,000	3,000,000
9985	450000895	Furniture and fixtures	Non-Illuminated Pole Signage-Forecourt	1-Mar-17	2,999,434	2,999,434
9984	450000894	Furniture and fixtures	Non-Illuminated Cantilevered Signage-Forecourt	1-Mar-17	2,999,434	2,999,434
9986	450000896	Furniture and fixtures	Non-Illuminated Totum Signage-Forecourt	1-Mar-17	2,999,434	2,999,434
8802	420000602	Electrical & Power House Equ	11Mt Octagonal pole with Lighting Luminary	2-Jul-18	2,983,396	2,983,396
6553	380000598	Safety and security equipmen	BMA & SBD Fire Protection System-FPS	1-Jul-19	2,980,648	0
1595	260000429	Buildings - Operations, Secur	Construction-Toilet 6	1-Oct-16	2,980,458	2,980,458
5963	370000263	Software & program licenses	SOFTWARE IBM S922 SERVER	10-Dec-19	2,959,861	0
10718	590000014	Pop-Up Retail Plaza (Quad)	Pop Up Retail Plaza - PHE Works	27-Feb-19	2,944,098	2,004,062
1889	310000099	Roads - Parking & Cargo roa	Paver block work at Parking P8	22-Jan-18	2,943,844	2,439,060
5921	370000214	Software & program licenses	Airwatch Licenses	1-Jan-18	2,943,714	2,943,714
2008	320000100	Water Management System	South Side Drain	1-Mar-17	2,940,984	2,940,984
8553	420000349	Electrical & Power House Equ	LED SREET LIGHT FIXTURE 90W-Trumpet	16-Jun-16	2,924,326	2,924,326
5959	370000259	Software & program licenses	everRun Enterprise FT/HA PVMS	1-Oct-19	2,909,517	0
1670	260000504	Buildings - Operations, Secur	Green House - 1	1-Oct-17	2,909,456	2,909,456
5185	360001100	IT Equipment	IT Enabling Work for CCTV	5-Jan-19	2,906,882	2,906,882
1742	270000006	Safety and security equipmen	Chain Link Fencing	1-Oct-17	2,889,508	2,889,508
5024	360000930	IT Equipment	ERS 4850GTS-PWR+ with 48 10/100/1000	1-Mar-17	2,881,719	2,881,719
8062	400001115	Office Equipment	Pre-fabrication Container 40 X 10 X 8	22-Oct-19	2,877,215	0
8644	420000441	Electrical & Power House Equ	Potable Pumping to MPH-(Grundfos CR 90-3 with VFD)	1-May-17	2,870,160	2,870,160
3795	340001552	Airport Equipment - Operatior	SITC of Photometric Bench Tester	10-Apr-18	2,870,000	2,870,000
8542	420000338	Electrical & Power House Equ	UPS 160 KVA Emerson	24-Feb-16	2,868,304	2,868,304
9880	450000788	Furniture and fixtures	Charging Tables 7300(L)X750(D)X1050(H)Mm - T1A Re	1-Sep-16	2,857,180	2,857,180
6412	380000429	Safety and security equipmen	Walk through metal detector (WTMD)	1-Oct-18	2,854,872	2,854,872
1998	320000090	Water Management System	Soil, Waste,Vent And Rain Water Pipes - Arrival L0	1-Sep-16	2,853,667	2,853,667
3716	340001472	Airport Equipment - Operatior	Bms Ddc Controllers - T1A Refurbishment	6-Jan-17	2,846,333	2,846,333
9097	440000016	Large Vehicles	New Case 851EX Backhoe Loader-KA 43 M 9483	20-Feb-18	2,845,452	2,845,452
9893	450000802	Furniture and fixtures	Double Check In Counter Modifications	1-Sep-16	2,835,517	2,835,517
3805	340001562	Airport Equipment - Operatior	Graco Line Lazer V 250 DC HP	3-Jan-19	2,835,211	2,835,211
1702	260000543	Buildings - Water Manageme	Development of fire drill Pit	1-Jul-19	2,810,794	0
8900	420000703	Electrical installation	Electrical installtion @ PTB East Pier Interior Wo	6-Dec-19	2,807,004	0
8556	420000352	Electrical & Power House Equ	CABLE LAYING FOR TAXIWAY CIRCUITS 1 & 2	29-May-16	2,799,676	2,799,676
6305	380000315	Safety and security equipmen	FPS- Valve Chambers-Forecourt	1-Mar-17	2,776,246	2,776,246
2028	320000120	Water Management System	Centrifuge 5 CUM/HR	12-Jan-18	2,775,000	2,775,000
6778	380000929	Airport Equipment - Car Parki	Outdoor PTZ IP Camera scan imager-Remote Car Parki	21-Jan-20	2,767,394	0
1639	260000473	Buildings - Operations, Secur	AUTOMATIC SLIDING DOOR-Swing Gate	1-Jun-17	2,758,395	2,758,395
6288	380000298	Safety and security equipmen	Fire Suppression System At Server Room	1-Sep-16	2,757,483	2,757,483
3561	340001317	Airport Equipment - Operatior	Filteration System for Condensate Water	1-Apr-16	2,757,201	2,757,201
8803	420000603	Electrical & Power House Equ	Road lighting luminary	2-Jul-18	2,747,702	2,747,702
8918	420000726	Electrical & Power House Equ	PART - C: ELECTRICAL WORKS	12-Feb-20	2,735,081	0
1527	260000360	Buildings - PTB Related	Film On Existing Check-In/Arrival Hall Glass Fasci	1-Sep-16	2,702,730	2,702,730
1708	260000549	Buildings - Operations, Secur	Construction of Cooling off pit	1-Oct-19	2,698,706	0
1537	260000370	Buildings - PTB Related	2.8M High Glazing Partition-L 0-Ccd & L 1 - Pesc	1-Sep-16	2,691,271	2,691,271
6355	380000366	Safety and security equipmen	4 LOOP FACP- FAS System Upgrade	1-Oct-17	2,676,299	2,676,299
1886	310000096	Roads - Common areas	New Pavement	1-Jul-17	2,672,804	2,672,804
3818	340001575	Airport Equipment - Car Parki	Power Gate@Entry(RFID,Std GraphicDisplay	5-Jan-19	2,671,950	2,671,950
6534	380000578	Airport Equipment - Car Parki	P5 Parking Fire Protection System	5-Jan-19	2,668,246	2,668,246
1540	260000373	Buildings - PTB Related	Staircase Railing-Mezannine Stircase	1-Sep-16	2,653,951	2,653,951
5063	360000971	IT Equipment	HP Arcsight EE 7600-1000 EPS Server	24-Nov-17	2,631,823	2,631,823
8868	420000671	Electrical & Power House Equ	Three inline Pumps with Multiple VFD	2-Apr-19	2,615,000	0
5073	360000982	IT Equipment	HP RX2800 I4 RACK-OPTIMIZED SERVER PROD	1-Jan-18	2,613,580	2,613,580
6561	380000606	Safety and security equipmen	Recheck Workstation	1-Jul-19	2,611,869	0
9074	430000140	Small Vehicles	TATA HENA KA43 N0873	6-Jan-20	2,608,371	0
8766	420000564	Roads - Parking & Cargo roa	250Watts LED Flood light fixture-P4 & P7	1-Jan-18	2,599,858	2,599,858
8865	420000668	Electrical installation	100W Track light Led fixture in Terminal	22-Apr-19	2,583,900	0
6924	390000146	Lighting & Beaconing Airside	Direction/location sign incl LED signs	17-Aug-17	2,555,322	2,555,322
2236	330000192	Air-conditioning	PART-E: HVAC WORKS	12-Feb-20	2,515,166	0
9021	430000085	Small Vehicles	INNOVA CRYSTA-ZX TU(7S MT)KA-43-M-9863	13-Aug-18	2,503,103	2,503,103
9022	430000086	Small Vehicles	INNOVA CRYSTA-ZX TU(7S MT) KA 43 M 9821	13-Aug-18	2,503,103	2,503,103
9023	430000087	Small Vehicles	INNOVA CRYSTA-ZX TU(7S MT) KA 43 M 9827	13-Aug-18	2,503,103	2,503,103
9024	430000088	Small Vehicles	INNOVA CRYSTA-ZX TU(7S MT) KA 43 M 9829	13-Aug-18	2,503,103	2,503,103
9025	430000089	Small Vehicles	INNOVA CRYSTA-ZX TU(7S MT) KA 43 M 9836	13-Aug-18	2,503,103	2,503,103
9026	430000090	Small Vehicles	INNOVA CRYSTA-ZX TU(7S MT) KA 43 M 9863	13-Aug-18	2,503,103	2,503,103
8687	420000484	Electrical installation	Electrical Works - E&M	1-Jul-17	2,491,760	2,491,760
6560	380000605	Safety and security equipmen	Matrix server redundant upgrade	1-Jul-19	2,490,836	0
1556	260000389	Buildings - PTB Related	Ss Hand Rail-Bulkhead-Level-1 &2	1-Sep-16	2,479,220	2,479,220
1665	260000499	Buildings - Non Aero	Ladies toilet vertical - FF and SF	1-Oct-17	2,472,524	2,472,524
1666	260000500	Buildings - Non Aero	Ladies Toilet Vertical - GF	1-Oct-17	2,472,524	2,472,524
1667	260000501	Buildings - Non Aero	Gents toilet vertical - SF	1-Oct-17	2,472,524	2,472,524
1668	260000502	Buildings - Non Aero	Gents toilet vertical - GF and FF	1-Oct-17	2,472,524	2,472,524
5402	360001325	IT Equipment	G450 MP160 MEDIA GATEWAY NON GSA	7-Jan-20	2,460,118	0
9038	430000104	Small Vehicles	Innova Crysta 2.4V KA01 NE 1436	13-Feb-19	2,459,829	2,459,829
8599	420000395	Electrical & Power House Equ	Electrical Works @ G2 Toilet area	1-Oct-16	2,443,259	2,443,259
2165	330000111	Air-conditioning	Hvac (Diffusers,Jet Nozzles & Dampers)-T1A R-L1	1-Sep-16	2,423,360	2,423,360
9073	430000139	Small Vehicles	Isuzu D-Max KA 43 N 0953	21-Jan-20	2,407,507	0
1893	310000103	Roads	Dedicated Road for Rescue Vehicles	1-Jan-18	2,406,528	2,406,528
6287	380000297	Safety and security equipmen	Access Control System At All Exit Doors - T1A Ref	1-Sep-16	2,380,386	2,380,386
3718	340001474	Airport Equipment - Operatior	Bms - Bacnet Router With Encloser, Cables, Conduit	6-Jan-17	2,379,765	2,379,765
5068	360000977	IT Equipment	HP Server DL380 Gen9 8SFF 8 Core PRD	1-Jan-18	2,373,428	2,373,428
9055	430000121	Small Vehicles	TOYOTA INNOVA CRYSTA-KA-43-N-0717	20-Aug-19	2,362,183	0
5174	360001089	IT Equipment	Enterprise Security – VPN Gateway Cluster for BIAL	5-Feb-19	2,361,192	2,361,192
10726	590000022	Pop-Up Retail Plaza (Quad)	Outdoor type main panel with meter	27-Feb-19	2,351,026	2,259,711
5958	370000258	Software & program licenses	DP PREMIUM TB LIC P/N: SWAA175P9 SUAA000	18-Dec-19	2,350,000	0
4237	350000390	Communication Equipment	AVAYA J169 IP PHONE NO PWR SUPP	2-Jan-20	2,345,318	0
8061	400001114	Office Equipment	Pre-fabrication Container 40 X 10 X 8	22-Oct-19	2,338,699	0
5074	360000983	IT Equipment	HP RX2800 I4 RACK-OPTIMIZED SERVER QLTY	1-Jan-18	2,331,031	2,331,031
5088	360000997	IT Equipment	Active Switches for P4 & P7 Parking	1-Jan-18	2,317,214	2,317,214
1791	290000010	Taxiway	Turfing on Runway Shoulders	3-Oct-17	2,299,922	2,299,922
8701	420000498	Electrical & Power House Equ	Centralised Critical Electrical Monitor system	15-Oct-17	2,289,664	2,289,664
7906	400000954	Office Equipment	250M3/HR Discfiltration System	25-Oct-18	2,272,500	2,272,500
3717	340001473	Airport Equipment - Operatior	Bms Temparature Sensors - T1A Refurbishment	6-Jan-17	2,265,390	2,265,390
1629	260000463	Buildings - Operations, Secur	Structural Steel works for PESC Phase 2A	1-Mar-17	2,253,160	2,253,160
5983	370000287	Software & program licenses	AURA R7 CS UPG/UPLIFT SFTW LIC:NU;CU;SR	7-Jan-20	2,246,616	0
9075	430000141	Small Vehicles	TATA HEXA ka43 N0870	6-Jan-20	2,240,378	0
9076	430000142	Small Vehicles	TATA HENA KA43 N0872	6-Jan-20	2,240,378	0
1692	260000532	Buildings - Operations, Secur	Civil: Restroom Facility @Reserved Transit Lounge	15-Oct-18	2,237,695	2,237,695
6940	390000162	Lighting & Beaconing	2x2 LED Luminaire full lit 36W 3000K	1-Jul-17	2,230,966	2,230,966
6944	390000166	Lighting & Beaconing Airside	UNIDIRECTIONAL INSET RED LIGHT	11-Oct-17	2,225,614	2,225,614
8809	420000609	Electrical & Power House Equ	ESH12 410W AGMFR ROCKET BATTERY	17-Aug-18	2,224,640	2,224,640
1677	260000511	Buildings - PTB Related	Bus Shelter-Opp Alpha2-Bluedart East-Cargo Village	3-Jan-18	2,221,049	2,221,049
8671	420000468	Electrical installation	Compact substation 630 KVA	1-Jul-17	2,218,911	2,218,911
8731	420000528	Electrical installation	Power Dist Panel for Telecom signal booster	1-Oct-17	2,204,150	2,204,150
9095	440000014	Large Vehicles	Bomb Detection & Disposal Squad-BDDS Vehicle	1-Jan-18	2,200,000	2,200,000
5139	360001048	IT Equipment	4-READER CONTROLLER WITH POWER SUPPLY	3-Sep-18	2,187,274	2,187,274
10751	900000001	Taxiway	NSPR Top Layer of Taxiway shoulder P	6-Dec-19	2,180,493	0
8555	420000351	Airlines & Lounges	Transit Lounge Electrification	1-Jun-16	2,176,550	2,176,550
5144	360001053	IT Equipment	Control panel 2-door	3-Sep-18	2,172,344	2,172,344
6649	380000724	Safety and security equipmen	outdoor network racks rittal make	6-Dec-19	2,160,000	0
1690	260000529	Buildings - Others	CRECHE FACILITY :- CIVIL ,INTERIOR WORKS	16-Aug-18	2,158,972	2,158,972
5398	360001321	IT Equipment	R630 SERVER MEDIUM APPLIANCE VRTUALZT PF	7-Jan-20	2,158,478	0
8693	420000490	Electrical installation	17TR Dx Ductable unit	1-Jul-17	2,147,448	2,147,448
10576	450001531	Furniture and fixtures	Gass partition & Wooden flooring @ Transit lounge	2-Jan-20	2,145,858	0
4171	350000318	Communication Equipment - I	Dispatch Console TRMS Upgrade	6-Mar-17	2,130,717	2,130,717

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
5935	370000229	Software & program licenses	AVIATOR SMS Upgradation	3-Jan-19	2,129,500	2,129,500	0	0	0	0	2,129,500	0	0	Aero	100.00%	100.00%	2,129,500	2,129,500	0	0	0	0	2,129,500	0	0	Aero	100.00%	100.00%	2,129,500	2,129,500	0	0	0	0	2,129,500	0	0
1659	260000493	Buildings - Others	Chain link Fencing works	1-Jul-17	2,108,001	2,108,001	2,108,001	0	0	0	0	2,108,001	0	Common	85.34%	86.31%	1,798,968	1,798,968	1,819,415	0	0	0	-20,448	1,819,415	0	Common	85.73%	85.73%	1,807,147	1,807,147	1,807,147	0	0	0	0	1,807,147	0
1560	260000394	Buildings - Others	Civil Construction - Labour Canteen-Next Blue Dart	9-Dec-16	2,100,834	2,100,834	2,100,834	2,100,834	0	0	0	0	2,100,834	Common	85.34%	86.31%	1,792,852	1,792,852	1,813,230	1,813,230	0	0	-20,378	0	1,813,230	Common	85.73%	85.73%	1,801,003	1,801,003	1,801,003	1,801,003	0	0	0	0	1,801,003
8672	420000469	Electrical installation	Main LT outdoor panel 100 TP	1-Jul-17	2,087,863	2,087,863	2,087,863	0	0	0	0	2,087,863	0	Common	85.34%	86.31%	1,781,783	1,781,783	1,802,035	0	0	0	-20,252	1,802,035	0	Common	85.73%	85.73%	1,789,883	1,789,883	1,789,883	0	0	0	0	1,789,883	0
3780	340001537	Airport Equipment - Car Parki	Power Gate@Entry(RFID,Std GraphicDisplay)-P7	1-Jan-18	2,087,738	1,985,046	1,985,046	0	0	102,692	0	1,985,046	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8564	420000360	Electrical & Power House Equ	Surface Well - Rejuvenation Electrical installatio	30-Aug-16	2,080,374	2,080,374	2,080,374	2,080,374	0	0	0	0	2,080,374	Aero	100.00%	100.00%	2,080,374	2,080,374	2,080,374	2,080,374	0	0	0	0	2,080,374	Common	85.73%	85.73%	1,783,463	1,783,463	1,783,463	1,783,463	0	0	0	0	1,783,463
9100	440000020	Large Vehicles	TATA LPT 1613 Chassis-9KL Water Tankars KA 43 97	8-Feb-19	2,069,016	2,069,016	0	0	0	0	2,069,016	0	0	Aero	100.00%	100.00%	2,069,016	2,069,016	0	0	0	0	2,069,016	0	0	Aero	100.00%	100.00%	2,069,016	2,069,016	0	0	0	0	2,069,016	0	0
9101	440000021	Large Vehicles	TATA LPT 1613 Chassis-9KL Water Tankars KA 43 97	8-Feb-19	2,069,016	2,069,016	0	0	0	0	2,069,016	0	0	Aero	100.00%	100.00%	2,069,016	2,069,016	0	0	0	0	2,069,016	0	0	Aero	100.00%	100.00%	2,069,016	2,069,016	0	0	0	0	2,069,016	0	0
8617	420000414	Electrical & Power House Equ	Sub distribution board panels	1-Mar-17	2,068,575	2,068,575	2,068,575	2,068,575	0	0	0	0	2,068,575	Aero	100.00%	100.00%	2,068,575	2,068,575	2,068,575	2,068,575	0	0	0	0	2,068,575	Common	85.73%	85.73%	1,773,348	1,773,348	1,773,348	1,773,348	0	0	0	0	1,773,348
6306	380000316	Safety and security equipmen	MS Pole mount supports for Cameras (2000m High)	1-Mar-17	2,068,575	2,068,575	2,068,575	2,068,575	0	0	0	0	2,068,575	Aero	100.00%	100.00%	2,068,575	2,068,575	2,068,575	2,068,575	0	0	0	0	2,068,575	Aero	100.00%	100.00%	2,068,575	2,068,575	2,068,575	2,068,575	0	0	0	0	2,068,575
8622	420000419	Electrical & Power House Equ	Car charging DBs (IP-57) (Copper Busbar)	1-Mar-17	2,067,863	2,067,863	2,067,863	2,067,863	0	0	0	0	2,067,863	Aero	100.00%	100.00%	2,067,863	2,067,863	2,067,863	2,067,863	0	0	0	0	2,067,863	Common	85.73%	85.73%	1,772,738	1,772,738	1,772,738	1,772,738	0	0	0	0	1,772,738
6415	380000432	Safety and security equipmen	Recheck Workstation	1-Oct-18	2,060,018	2,060,018	0	0	0	0	2,060,018	0	0	Aero	100.00%	100.00%	2,060,018	2,060,018	0	0	0	0	2,060,018	0	0	Aero	100.00%	100.00%	2,060,018	2,060,018	0	0	0	0	2,060,018	0	0
8686	420000483	Electrical installation	Electrical Works - Block D	1-Jul-17	2,059,306	2,059,306	2,059,306	0	0	0	0	2,059,306	0	Common	85.34%	86.31%	1,757,412	1,757,412	1,777,387	0	0	0	-19,975	1,777,387	0	Common	85.73%	85.73%	1,765,402	1,765,402	1,765,402	0	0	0	0	1,765,402	0
10274	450001193	Furniture and fixtures	High back mesh chairs	5-Oct-18	2,050,000	2,050,000	0	0	0	0	2,050,000	0	0	Common	85.34%	86.31%	1,749,470	1,749,470	0	0	0	0	1,749,470	0	0	Common	85.73%	85.73%	1,757,424	1,757,424	0	0	0	0	1,757,424	0	0
9052	430000118	Small Vehicles	TATA HEXA XMA_KA43 N0543	8-Jul-19	2,046,444	0	0	0	0	2,046,444	0	0	0	Aero	100.00%	100.00%	2,046,444	0	0	0	0	2,046,444	0	0	0	Aero	100.00%	100.00%	2,046,444	0	0	0	0	2,046,444	0	0	0
9053	430000119	Small Vehicles	TATA HEXA XMA_KA43 N0573	8-Jul-19	2,046,444	0	0	0	0	2,046,444	0	0	0	Aero	100.00%	100.00%	2,046,444	0	0	0	0	2,046,444	0	0	0	Aero	100.00%	100.00%	2,046,444	0	0	0	0	2,046,444	0	0	0
9054	430000120	Small Vehicles	TATA HEXA XMA_KA43 N0572	8-Jul-19	2,046,444	0	0	0	0	2,046,444	0	0	0	Aero	100.00%	100.00%	2,046,444	0	0	0	0	2,046,444	0	0	0	Aero	100.00%	100.00%	2,046,444	0	0	0	0	2,046,444	0	0	0
1647	260000481	Buildings - Non Aero	PHE Works Buildings	1-Jul-17	2,045,121	2,045,121	2,045,121	0	0	0	0	2,045,121	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2202	330000149	Air-conditioning	HVAC Crew Frisking	15-Mar-18	2,041,215	2,041,215	2,041,215	0	0	0	0	2,041,215	0	AERO	100.00%	100.00%	2,041,215	2,041,215	2,041,215	0	0	0	0	2,041,215	0	AERO	100.00%	100.00%	2,041,215	2,041,215	2,041,215	0	0	0	0	2,041,215	0
6320	380000330	Safety and security equipmen	Recheck Workstation-PESC Phase 1&2A	1-Mar-17	2,040,280	2,040,280	2,040,280	2,040,280	0	0	0	0	2,040,280	Aero	100.00%	100.00%	2,040,280	2,040,280	2,040,280	2,040,280	0	0	0	0	2,040,280	Aero	100.00%	100.00%	2,040,280	2,040,280	2,040,280	2,040,280	0	0	0	0	2,040,280
3573	340001329	Airport Equipment - Operatior	Honeywell Scanners for checkin counters-99 Nos.	28-Sep-16	2,032,395	2,032,395	2,032,395	2,032,395	0	0	0	0	2,032,395	Aero	100.00%	100.00%	2,032,395	2,032,395	2,032,395	2,032,395	0	0	0	0	2,032,395	Aero	100.00%	100.00%	2,032,395	2,032,395	2,032,395	2,032,395	0	0	0	0	2,032,395
8028	400001081	Office Equipment	Hi Cube storage Container for IT Store 40x8x9.6	1-Oct-19	2,030,000	0	0	0	0	2,030,000	0	0	0	Common	85.34%	86.31%	1,732,402	0	0	0	0	1,732,402	0	0	0	Common	85.73%	85.73%	1,740,278	0	0	0	0	1,740,278	0	0	0
2178	330000124	Air-conditioning	HVAC-PESC Phase 1 & 2A	1-Mar-17	2,025,424	2,025,424	2,025,424	2,025,424	0	0	0	0	2,025,424	Aero	100.00%	100.00%	2,025,424	2,025,424	2,025,424	2,025,424	0	0	0	0	2,025,424	Aero	100.00%	100.00%	2,025,424	2,025,424	2,025,424	2,025,424	0	0	0	0	2,025,424
5121	360001030	IT Equipment	Passive Components-Forecourt	2-Jul-18	2,022,943	2,022,943	0	0	0	0	2,022,943	0	0	Aero	100.00%	100.00%	2,022,943	2,022,943	0	0	0	0	2,022,943	0	0	Aero	100.00%	100.00%	2,022,943	2,022,943	0	0	0	0	2,022,943	0	0
8824	420000624	Electrical & Power House Equ	RO 2M3/HR WITH 10 KL TANK	16-Oct-18	2,020,674	2,020,674	0	0	0	0	2,020,674	0	0	Aero	100.00%	100.00%	2,020,674	2,020,674	0	0	0	0	2,020,674	0	0	Common	85.73%	85.73%	1,732,283	1,732,283	0	0	0	0	1,732,283	0	0
5943	370000243	Software & program licenses	HBSS_ATRS : MACH-SEMS® LICENSE	16-Sep-19	2,020,468	0	0	0	0	2,020,468	0	0	0	Aero	100.00%	100.00%	2,020,468	0	0	0	0	2,020,468	0	0	0	Aero	100.00%	100.00%	2,020,468	0	0	0	0	2,020,468	0	0	0
6582	380000627	IT Equipment	Access security system for office Space in the Blu	11-Dec-19	2,007,180	0	0	0	0	2,007,180	0	0	0	Common	85.34%	86.31%	1,712,927	0	0	0	0	1,712,927	0	0	0	Common	85.73%	85.73%	1,720,715	0	0	0	0	1,720,715	0	0	0
1749	270000013	Roads - Parking & Cargo roac	Chain Ling Mesh Fencing-Remote Car Parking	21-Jan-20	2,006,336	0	0	0	0	2,006,336	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1515	260000348	Buildings - PTB Related	Gypsum Ceiling On S-Wave Skylight	1-Sep-16	2,002,554	2,002,554	2,002,554	2,002,554	0	0	0	0	2,002,554	Common	85.34%	86.31%	1,708,980	1,708,980	1,728,404	1,728,404	0	0	-19,425	0	1,728,404	Common	85.73%	85.73%	1,716,749	1,716,749	1,716,749	1,716,749	0	0	0	0	1,716,749
6001	370000310	Software & program licenses	Omni - Channel -FSTR	10-Jan-20	2,000,000	0	0	0	0	2,000,000	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6914	390000136	Lighting & Beaconing Airside	LED 28 Watts Canopy light fixtures-3rd Kerb	1-Jun-17	1,994,980	1,994,980	1,994,980	0	0	0	0	1,994,980	0	AERO	100.00%	100.00%	1,994,980	1,994,980	1,994,980	0	0	0	0	1,994,980	0	AERO	100.00%	100.00%	1,994,980	1,994,980	1,994,980	0	0	0	0	1,994,980	0
2038	320000131	Water Management System	Rainwater Harvesting, storage&recovery-Kalyani Wrk	8-Apr-19	1,990,896	0	0	0	0	1,990,896	0	0	0	Aero	100.00%	100.00%	1,990,896	0	0	0	0	1,990,896	0	0	0	Aero	100.00%	100.00%	1,990,896	0	0	0	0	1,990,896	0	0	0
10036	450000949	Furniture and fixtures	Modular Curved seating 8 seater	9-May-17	1,985,971	1,985,971	1,985,971	0	0	0	0	1,985,971	0	Aero	100.00%	100.00%	1,985,971	1,985,971	1,985,971	0	0	0	0	1,985,971	0	Aero	100.00%	100.00%	1,985,971	1,985,971	1,985,971	0	0	0	0	1,985,971	0
5900	370000193	Software & program licenses	HP CAPACITY BASED DATA PROTECTOR SW	1-Jul-16	1,979,202	1,979,202	1,979,202	1,979,202	0	0	0	0	1,979,202	Common	85.34%	86.31%	1,689,051	1,689,051	1,708,249	1,708,249	0	0	-19,198	0	1,708,249	Common	85.73%	85.73%	1,696,730	1,696,730	1,696,730	1,696,730	0	0	0	0	1,696,730
8794	420000592	Electrical installation	Alpha-3 Telecom room 2 x 60KVA efficient UPS	1-Jun-18	1,978,500	1,978,500	0	0	0	0	1,978,500	0	0	Common	85.34%	86.31%	1,688,452	1,688,452	0	0	0	0	1,688,452	0	0	Common	85.73%	85.73%	1,696,128	1,696,128	0	0	0	0	1,696,128	0	0
2039	320000132	Water Management System	BMA & SBD Public Health Engineering-PHE	1-Jul-19	1,975,496	0	0	0	0	1,975,496	0	0	0	Aero	100.00%	100.00%	1,975,496	0	0	0	0	1,975,496	0	0	0	Aero	100.00%	100.00%	1,975,496	0	0	0	0	1,975,496	0	0	0
6404	380000421	Safety and security equipmen	West Bus Bay Fire Protection System-FPS	1-Oct-18	1,974,009	1,974,009	0	0	0	0	1,974,009	0	0	Aero	100.00%	100.00%	1,974,009	1,974,009	0	0	0	0	1,974,009	0	0	Aero	100.00%	100.00%	1,974,009	1,974,009	0	0	0	0	1,974,009	0	0
6416	380000433	Safety and security equipmen	Walk through metal detector (WTMD)	1-Oct-18	1,972,105	1,972,105	0	0	0	0	1,972,105	0	0	Aero	100.00%	100.00%	1,972,105	1,972,105	0	0	0	0	1,972,105	0	0	Aero	100.00%	100.00%	1,972,105	1,972,105	0	0	0	0	1,972,105	0	0
4182	350000329	Communication Equipment - I	Amplifiers Type 1 Model Crown CTS 2000	2-Jul-18	1,969,500	1,969,500	0	0	0	0	1,969,500	0	0	Aero	100.00%	100.00%	1,969,500	1,969,500	0	0	0	0	1,969,500	0	0	Aero	100.00%	100.00%	1,969,500	1,969,500	0	0	0	0	1,969,500	0	0
1521	260000354	Buildings - PTB Related	Granite Flooring - Bial T1A Refurb - Level 1	1-Sep-16	1,956,966	1,956,966	1,956,966	1,956,966	0	0	0	0	1,956,966	Common	85.34%	86.31%	1,670,075	1,670,075	1,689,057	1,689,057	0	0	-18,983	0	1,689,057	Common	85.73%	85.73%	1,677,668	1,677,668	1,677,668	1,677,668	0	0	0	0	1,677,668
5930	370000224	Software & program licenses	SOD - Software user license	1-Oct-18	1,950,530	1,950,530	0	0	0	0	1,950,530	0	0	Common	85.34%	86.31%	1,664,582	1,664,582	0	0	0	0	1,664,582	0	0	Common	85.73%	85.73%	1,672,150	1,672,150	0	0	0	0	1,672,150	0	0
5124	360001033	IT Equipment	HP MSA 2040 Storage	2-Jul-18	1,947,310	1,947,310	0	0	0	0	1,947,310	0	0	Aero	100.00%	100.00%	1,947,310	1,947,310	0	0	0	0	1,947,310	0	0	Aero	100.00%	100.00%	1,947,310	1,947,310	0	0	0	0	1,947,310	0	0
1671	260000505	Buildings - Operations, Secur	Green House - 2	1-Oct-17	1,939,637	1,939,637	1,939,637	0	0	0	0	1,939,637	0	AERO	100.00%	100.00%	1,939,637	1,939,637	1,939,637	0	0	0	0	1,939,637	0	AERO	100.00%	100.00%	1,939,637	1,939,637	1,939,637	0	0	0	0	1,939,637	0
1672	260000506	Buildings - Operations, Secur	Shade Net - 1	1-Oct-17	1,939,637	1,939,637	1,939,637	0	0	0	0	1,939,637	0	AERO	100.00%	100.00%	1,939,637	1,939,637	1,939,637	0	0	0	0	1,939,637	0	AERO	100.00%	100.00%	1,939,637	1,939,637	1,939,637	0	0	0	0	1,939,637	0
5202	360001124	IT Equipment	HBSS_ATRS : MACH-SMARTVIEWMATRIX® DB	16-Sep-19	1,918,664	0	0	0	0	1,918,664	0	0	0	Aero	100.00%	100.00%	1,918,664	0	0	0	0	1,918,664	0	0	0	Aero	100.00%	100.00%	1,918,664	0	0	0	0	1,918,664	0	0	0
5105	360001014	IT Equipment	VSP LINE CARD MODULE 9048 XL 48PORT 10G	1-Apr-18	1,904,000	1,904,000	0	0	0	0	1,904,000	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1999	320000091	Water Management System	Part B - Water Supply System - Arrival Level 0	1-Sep-16	1,902,500	1,902,500	1,902,500	1,902,500	0	0	0	0	1,902,500	Aero	100.00%	100.00%	1,902,500	1,902,500	1,902,500	1,902,500	0	0	0	0	1,902,500	Aero	100.00%	100.00%	1,902,500	1,902,500	1,902,500	1,902,500	0	0	0	0	1,902,500
6919	390000141	Lighting & Beaconing Airside	Bi-directional inset runway edge light	17-Aug-17	1,900,742	1,900,742	1,900,742	0	0	0	0	1,900,742	0	Aero	100.00%	100.00%	1,900,742	1,900,742	1,900,742	0	0	0	0	1,900,742	0	Aero	100.00%	100.00%	1,900,742	1,900,742	1,900,742	0	0	0	0	1,900,742	0
4232	350000380	Communication Equipment	J129 IP Phone Global No PS	7-Jan-20	1,888,668	0	0	0	0	1,888,668	0	0	0	Common	85.34%	86.31%	1,611,789	0	0	0	0	1,611,789	0	0	0	Common	85.73%	85.73%	1,619,117	0	0	0	0	1,619,117	0	0	0
1621	260000455	Buildings - Operations, Secur	Forecourt booth-Kiosk	1-Mar-17	1,883,492	1,883,492	1,883,492	1,883,492	0	0	0	0	1,883,492	Aero	100.00%	100.00%	1,883,492	1,883,492	1,883,492	1,883,492	0	0	0	0	1,883,492	Aero	100.00%	100.00%	1,883,492	1,883,492	1,883,492	1,883,492	0	0	0	0	1,883,492
5138	360001047	IT Equipment	BIO METRIC READER- SAFRANMORPHO.	3-Sep-18	1,883,285	1,883,285	0	0	0	0	1,883,285	0	0	Common	85.34%	86.31%	1,607,195	1,607,195	0	0	0	0	1,607,195	0	0	Common	85.73%	85.73%	1,614,502	1,614,502	0	0	0	0	1,614,502	0	0
2010	320000102	Buildings - Others	POTABLE & RAW WATER SUPPLY NETWORK	1-Jul-17	1,880,438	1,880,438	1,880,438	0	0	0	0	1,880,438	0	Common	85.34%	86.31%	1,604,766	1,604,766	1,623,006	0	0	0	-18,240	1,623,006	0	Common	85.73%	85.73%	1,612,062	1,612,062	1,612,062	0	0	0	0	1,612,062	0
8774	420000572	Electrical & Power House Equ	Primary Cable and connector Kits	1-Jan-18	1,878,276	1,404,669	1,404,669	0	0	473,607	0	1,404,669	0	AERO	100.00%	100.00%	1,878,276	1,404,669	1,404,669	0	0	473,607	0	1,404,669	0	Common	85.73%	85.73%	1,610,208	1,204,195	1,204,195	0	0	406,014	0	1,204,195	0
5087	360000996	IT Equipment	Outdoor IT panel with cooler-P4 & P7 Parking	1-Jan-18	1,872,518	1,872,518	1,872,518	0	0	0	0	1,872,518	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8648	420000445	Electrical & Power House Equ	160KVA UPS	27-Jun-17	1,869,781	1,868,281	1,868,281	0	0	1,500	0	1,868,281	0	AERO	100.00%	100.00%	1,869,781	1,868,281	1,868,281	0	0	1,500	0	1,868,281	0	Common	85.73%	85.73%	1,602,926	1,601,640	1,601,640	0	0	1,286	0	1,601,640	0
6923	390000145	Lighting & Beaconing Airside	Runway vacated sign incl LED signs	17-Aug-17	1,865,626	1,865,626	1,865,626	0	0	0	0	1,865,626	0	Aero	100.00%	100.00%	1,865,626	1,865,626	1,865,626	0	0	0	0	1,865,626	0	Aero	100.00%	100.00%	1,865,626	1,865,626	1,865,626	0	0	0	0	1,865,626	0
8598	420000394	Electrical & Power House Equ	Electrical Works @ 3,4,5 Toilet area	1-Oct-16	1,863,008	1,863,008	1,863,008	1,863,008	0	0	0	0	1,863,008	Aero	100.00%	100.00%	1,863,008	1,863,008	1,863,008	1,863,008	0	0	0	0	1,863,008	Aero	100.00%	100.00%	1,863,008	1,863,008	1,863,008	1,863,008	0	0	0	0	1,863,008
5409	360001332	IT Equipment	ARUBA 7220 (RW)) CONTROLLER (JW751A)	2-Jan-20	1,857,091	0	0	0	0	1,857,091	0	0	0	Common	85.34%	86.31%	1,584,841	0	0	0	0	1,584,841	0	0	0	Common	85.73%	85.73%	1,592,047	0	0	0	0	1,592,047	0	0	0
1664	260000498	Buildings - Operations, Secur	Civil Works - Buildings-Relocation E & M Stores	19-Dec-17	1,856,651	1,856,651	1,856,651	0	0	0	0	1,856,651	0	AERO	100.00%	100.00%	1,856,651	1,856,651	1,856,651	0	0	0	0	1,856,651	0	AERO	100.00%	100.00%	1,856,651	1,856,651	1,856,651	0	0	0	0	1,856,651	0
8674	420000471	Electrical installation	90KW Modular UPS	1-Jul-17	1,846,671	1,846,671	1,846,671	0	0	0	0	1,846,671	0	Common	85.34%	86.31%	1,575,949	1,575,949	1,593,862	0	0	0	-17,913	1,593,862	0	Common	85.73%	85.73%	1,583,114	1,583,114	1,583,114	0	0	0	0	1,583,114	0
8728	420000525	Electrical & Power House Equ	UPS-6KVA	10-Dec-17	1,842,000	1,842,000	1,842,000	0	0	0	0	1,842,000	0	AERO	100.00%	100.00%	1,842,000	1,842,000	1,842,000	0	0	0	0	1,842,000	0	Common	85.73%	85.73%	1,579,110	1,579,110	1,579,110	0	0	0	0	1,579,110	0
1520	260000353	Buildings - PTB Related	Block Walls -Bial Offices - T1A Refurb - Level 1	1-Sep-16	1,840,883	1,840,883	1,840,883	1,840,883	0	0	0	0	1,840,883	Common	85.34%	86.31%	1,571,010	1,571,010	1,588,866	1,588,866	0	0	-17,856	0	1,588,866	Common	85.73%	85.73%	1,578,152	1,578,152	1,578,152	1,578,152	0	0	0	0	1,578,152
5357	360001279	IT Equipment	Network infra materials for RWY & RET	1-Oct-19	1,828,625	0	0	0	0	1,828,625	0	0	0	Aero	100.00%	100.00%	1,828,625	0	0	0	0	1,828,625	0	0	0	Aero	100.00%	100.00%	1,828,625	0	0	0	0	1,828,625	0	0	0
6276	380000286	Safety and security equipmen	REAL TIME VIEWING SYSTEM	1-Jul-16	1,821,243	1,821,243	1,821,243	1,821,243	0	0	0	0	1,821,243	Aero	100.00%	100.00%	1,821,243	1,821,243	1,821,243	1,821,243	0	0	0	0	1,821,243	Aero	100.00%	100.00%	1,821,243	1,821,243	1,821,243	1,821,243	0	0	0	0	1,821,243
8585	420000381	Electrical installation	Electrical Works At Ups Room - Ict Dependancy- Ref	1-Sep-16	1,818,717	1,818,717	1,818,717	1,818,717	0	0	0	0	1,818,717	Common	85.34%	86.31%	1,552,093	1,552,093	1,569,734	1,569,735	0	0	-17,641	0	1,569,735	Common	85.73%	85.73%	1,559,150	1,559,150	1,559,150	1,559,150	0	0	0	0	1,559,150
9886	450000795	Furniture and fixtures	Unloading Tables At Security Check In - T1A Refurb	1-Sep-16	1,817,886	1,817,886	1,817,886	1,817,886	0	0	0	0	1,817,886	Aero	100.00%	100.00%	1,817,886	1,817,886	1,817,886	1,817,886	0	0	0	0	1,817,886	Aero	100.00%	100.00%	1,817,886	1,817,886	1,817,886	1,817,886	0	0	0	0	1,817,886
5953	370000253	Software & program licenses	PTV VISUM expert Licensed software dongel	1-Oct-19	1,817,561	0	0	0	0	1,817,561	0	0	0	Common	85.34%	86.31%	1,551,107	0	0	0	0	1,551,107	0	0	0	Common	85.73%	85.73%	1,558,159	0	0	0	0	1,558,159	0	0	0
9094	440000013	Large Vehicles	Mahindra Tourister 32BSIV 33 SEATER BUS-KA43-88(	29-Nov-17	1,815,714	1,815,714	1,815,714	0	0	0	0	1,815,714	0	AERO	100.00%	100.00%	1,815,714	1,815,714	1,815,714	0	0	0	0	1,815,714	0	AERO	100.00%	100.00%	1,815,714	1,815,714	1,815,714	0	0	0	0	1,815,714	0
5082	360000991	IT Equipment	Exit.Cashier Equipment Monitor & Cash Card-P7	1-Jan-18	1,810,605	1,707,084	1,707,084	0	0	103,521	0	1,707,084	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5960	370000260	Software & program licenses	everRun SplitSite Option addon module	1-Oct-19	1,810,068	0	0	0	0	1,810,068	0	0	0	Aero	100.00%	100.00%	1,810,068	0	0	0	0	1,810,068	0	0	0	Aero	100.00%	100.00%	1,810,068	0	0	0	0	1,810,068	0	0	0
5141	360001050	IT Equipment	TYCO READER LICENSE UPGRADE TO SERIES R6	3-Sep-18	1,806,688	1,806,688	0	0	0	0	1,806,688	0	0	Common	85.34%	86.31%	1,541,827	1,541,827	0	0	0	0	1,541,827	0	0	Common	85.73%	85.73%	1,548,837	1,548,837	0	0	0	0	1,548,837	0	0
7822	400000863	Office Equipment	FEMME HYGIENE DISPOSAL KIT TS3300	14-Jun-18	1,803,130	1,803,130	0	0	0	0	1,803,130	0	0	Aero	100.00%	100.00%	1,803,130	1,803,130	0	0	0	0	1,803,130	0	0	Aero	100.00%	100.00%	1,803,130	1,803,130	0	0	0	0	1,803,130	0	0
6941	390000163	Lighting & Beaconing Airside	IHP Lights at Airside	9-Oct-17	1,802,972	1,802,972	1,802,972	0	0	0	0	1,802,972	0	AERO	100.00%	100.00%	1,802,972	1,802,972	1,802,972	0	0	0	0	1,802,972	0	AERO	100.00%	100.00%	1,802,972	1,802,972	1,802,972	0	0	0	0	1,802,972	0
5941	370000235	Software & program licenses	Baggage Tracking software for Customs	15-Apr-19	1,799,999	0	0	0	0	1,799,999	0	0	0	Aero	100.00%	100.00%	1,799,999	0	0	0	0	1,799,999	0	0	0	Aero	100.00%	100.00%	1,799,999	0	0	0	0	1,799,999	0	0	0
9102	440000022	Large Vehicles	Tempo Traveller T2 4020WB TD32500 for CISF	29-Mar-19	1,797,112	1,797,112	0	0	0	0	1,797,112	0	0	Aero	100.00%	100.00%	1,797,112	1,797,112	0	0	0	0	1,797,112	0	0	Aero	100.00%	100.00%	1,797,112	1,797,112	0	0	0	0	1,797,112	0	0
3720	340001476	Airport Equipment - Operatior	Samsung-55" LED display Model PE55C-PESC Phase	1-Mar-17	1,796,440	1,796,440	1,796,440	1,796,440	0	0	0	0	1,796,440	Aero	100.00%	100.00%	1,796,440	1,796,440	1,796,440	1,796,440	0	0	0	0	1,796,440	Aero	100.00%	100.00%	1,796,440	1,796,440	1,796,440	1,796,440	0	0	0	0	1,796,440
6911	390000133	Lighting & Beaconing Airside	Light Fixtures-Forecourt Canopy	1-Mar-17	1,796,394	1,796,394	1,796,394	1,796,394	0	0	0	0	1,796,394	Aero	100.00%	100.00%	1,796,394	1,796,394	1,796,394	1,796,394	0	0	0	0	1,796,394	Aero	100.00%	100.00%	1,796,394	1,796,394	1,796,394	1,796,394	0	0	0	0	1,796,394
5399	360001322	IT Equipment	MM710B E1/T1 MEDIA MODULE - NON GSA	7-Jan-20	1,794,235	0	0	0	0	1,794,235	0	0	0	Common	85.34%	86.31%	1,531,200	0	0	0	0	1,531,200	0	0	0	Common	85.73%	85.73%	1,538,161	0	0	0	0	1,538,161	0	0	0
8898	420000701	Electrical & Power House Equ	Electrical items for CCTV for Rwy Monitoring and	1-Oct-19	1,786,061	0	0	0	0	1,786,061	0	0	0	Aero	100.00%	100.00%	1,786,061	0	0	0	0	1,786,061	0	0	0	Aero	100.00%	100.00%	1,786,061	0	0	0	0	1,786,061	0	0	0
2230	330000186	Air-conditioning	24 TR Chiler with 3.62 lps with chiller	12-Feb-20	1,784,160	0	0	0	0	1,784,160	0	0	0	Aero	100.00%	100.00%	1,784,160	0	0	0	0	1,784,160	0	0	0	Aero	100.00%	100.00%	1,784,160	0	0	0	0	1,784,160	0	0	0
8029	400001082	Office Equipment	Mis Cannon-Dust Suppression System, Model# M30 WI	1-Oct-19	1,782,000	0	0	0	0	1,782,000	0	0	0	Common	85.34%	86.31%	1,520,759	0	0	0	0	1,520,759	0	0	0	Common	85.73%	85.73%	1,527,673	0	0	0	0	1,527,673	0	0	0
5122	360001031	IT Equipment	48 port Network switch with 10GB SFP	2-Jul-18	1,761,073	1,761,073	0	0	0	0	1,761,073	0	0	Aero	100.00%	100.00%	1,761,073	1,761,073	0	0	0	0	1,761,073	0	0	Aero	100.00%	100.00%	1,761,073	1,761,073	0	0	0	0	1,761,073	0	0
6588	380000633	Safety and security equipmen	Flap Barriers	12-Dec-19	1,755,000	0	0	0	0	1,755,000	0	0	0	Aero	100.00%	100.00%	1,755,000	0	0	0	0	1,755,000	0	0	0	Aero	100.00%	100.00%	1,755,000	0	0	0	0	1,755,000	0	0	0
9831	450000739	Furniture and fixtures	MS Railings work in PTB basement	6-May-16	1,748,528	1,748,528	1,748,528	1,748,528	0	0	0	0	1,748,528	Common	85.34%	86.31%	1,492,193	1,492,193	1,509,154	1,509,154	0	0	-16,961	0	1,509,154	Common	85.73%	85.73%	1,498,978	1,498,978	1,498,978	1,498,978	0	0	0	0	1,498,978
5200	360001122	IT Equipment	HBSS_ATRS : MICROSOFT WINDOWS SERVER LIC	16-Sep-19	1,737,924	0	0	0	0	1,737,924	0	0	0	Aero	100.00%	100.00%	1,737,924	0	0	0	0	1,737,924	0	0	0	Aero	100.00%	100.00%	1,737,924	0	0	0	0	1,737,924	0	0	0
9035	430000099	Small Vehicles	TATA HEXA XM 7 SEATER, Engine # VARICOR07FR'	20-Nov-18	1,713,929	1,713,929	0	0	0	0	1,713,929	0	0	Aero	100.00%	100.00%	1,713,929	1,713,929	0	0	0	0	1,713,929	0	0	Aero	100.00%	100.00%	1,713,929	1,713,929	0	0	0	0	1,713,929	0	0
9901	450000810	Furniture and fixtures	Barstool - Leather (Satin-Cyrus Camel)	1-Sep-16	1,695,840	1,695,840	1,695,840	1,695,840	0	0	0	0	1,695,840	Aero	100.00%	100.00%	1,695,840	1,695,840	1,695,840	1,695,840	0	0	0	0	1,695,840	Aero	100.00%	100.00%	1,695,840	1,695,840	1,695,840	1,695,840	0	0	0	0	1,695,840
10188	450001101	Furniture and fixtures	Suspended Signage-594x841	1-Jan-18	1,687,451	1,687,451	1,687,451	0	0	0	0	1,687,451	0	AERO	100.00%	100.00%	1,687,451	1,687,451	1,687,451	0	0	0	0	1,687,451	0	AERO	100.00%	100.00%	1,687,451	1,687,451	1,687,451	0	0	0	0	1,687,451	0
3563	340001319	Airport Equipment - Operatior	Toro Grass Cutter and collecting rotary Mower	6-May-16	1,673,100	1,673,100	1,673,100	1,673,100	0	0	0	0	1,673,100	Aero	100.00%	100.00%	1,673,100	1,673,100	1,673,100	1,673,100	0	0	0	0	1,673,100	Aero	100.00%	100.00%	1,673,100	1,673,100	1,673,100	1,673,100	0	0	0	0	1,673,100
5387	360001309	IT Equipment	40GBASE-LR4 QSFP+ TRANSCEIVER	4-Dec-19	1,671,135	0	0	0	0	1,671,135	0	0	0	Common	85.34%	86.31%	1,426,147	0	0	0	0	1,426,147	0	0	0	Common	85.73%	85.73%	1,432,631	0	0	0	0	1,432,631	0	0	0
5917	370000210	Software & program licenses	Oracle Diagnostics Pack - Processor Perpetual	1-Oct-17	1,664,315	1,664,315	1,664,315	0	0	0	0	1,664,315	0	Aero	100.00%	100.00%	1,664,315	1,664,315	1,664,315	0	0	0	0	1,664,315	0	Aero	100.00%	100.00%	1,664,315	1,664,315	1,664,315	0	0	0	0	1,664,315	0
5932	370000226	Software & program licenses	HPE DATA PROTECTOR SOFTWARE	1-Oct-18	1,661,850	1,661,850	0	0	0	0	1,661,850	0	0	Common	85.34%	86.31%	1,418,223	1,418,223	0	0	0	0	1,418,223	0	0	Common	85.73%	85.73%	1,424,671	1,424,671	0	0	0	0	1,424,671	0	0
6277	380000287	Safety and security equipmen	HAND HELD LIQUID EXPLOSIVE DETECTOR	1-Jul-16	1,658,732	1,658,732	1,658,732	1,658,732	0	0	0	0	1,658,732	Aero	100.00%	100.00%	1,658,732	1,658,732	1,658,732	1,658,732	0	0	0	0	1,658,732	Aero	100.00%	100.00%	1,658,732	1,658,732	1,658,732	1,658,732	0	0	0	0	1,658,732
4995	360000901	IT Equipment	EmergencyNotification,IVRS-HP DL380PGen8IVRServ	4-Jan-16	1,643,630	1,643,630	1,643,630	1,481,226	1,481,226	0	0	162,404	0	Aero	100.00%	100.00%	1,643,630	1,643,630	1,643,630	1,481,226	1,481,226	0	0	162,404	0	Aero	100.00%	100.00%	1,643,630	1,643,630	1,643,630	1,481,226	1,481,226	0	0	162,404	0
10491	450001424	Furniture and fixtures	MOTION HIGH BACK CHAIR(WORKSTATION & CUE	11-Dec-19	1,643,007	0	0	0	0	1,643,007	0	0	0	Common	85.34%	86.31%	1,402,142	0	0	0	0	1,402,142	0	0	0	Common	85.73%	85.73%	1,408,517	0	0	0	0	1,408,517	0	0	0
8854	420000657	Electrical & Power House Equ	270 KVA Power Distribution Board	6-Dec-18	1,637,073	1,637,073	0	0	0	0	1,637,073	0	0	Aero	100.00%	100.00%	1,637,073	1,637,073	0	0	0	0	1,637,073	0	0	Common	85.73%	85.73%	1,403,430	1,403,430	0	0	0	0	1,403,430	0	0
6362	380000373	Safety and security equipmen	Smoke Detector with BASE	1-Jan-18	1,635,764	1,635,764	1,635,764	0	0	0	0	1,635,764	0	AERO	100.00%	100.00%	1,635,764	1,635,764	1,635,764	0	0	0	0	1,635,764	0	AERO	100.00%	100.00%	1,635,764	1,635,764	1,635,764	0	0	0	0	1,635,764	0
9096	440000015	Large Vehicles	John Deere Tractor 5060E - 2 WD Model	19-Feb-18	1,635,428	1,635,428	1,635,428	0	0	0	0	1,635,428	0	AERO	100.00%	100.00%	1,635,428	1,635,428	1,635,428	0	0	0	0	1,635,428	0	AERO	100.00%	100.00%	1,635,428	1,635,428	1,635,428	0	0	0	0	1,635,428	0
8600	420000396	Electrical & Power House Equ	Electrical Works @ Imigration area	1-Oct-16	1,623,781	1,623,781	1,623,781	1,623,781	0	0	0	0	1,623,781	Aero	100.00%	100.00%	1,623,781	1,623,781	1,623,781	1,623,781	0	0	0	0	1,623,781	Aero	100.00%	100.00%	1,623,781	1,623,781	1,623,781	1,623,781	0	0	0	0	1,623,781
3784	340001541	Airport Equipment - Car Parki	AC-Boom Barrier Gate wt High impact-P7	1-Jan-18	1,620,871	1,620,871	1,620,871	0	0	0	0	1,620,871	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9051	430000117	Small Vehicles	MAHINDRA XUV 500 - KA-43-N-0510	17-May-19	1,620,348	0	0	0	0	1,620,348	0	0	0	Aero	100.00%	100.00%	1,620,348	0	0	0	0	1,620,348	0	0	0	Aero	100.00%	100.00%	1,620,348	0	0	0	0	1,620,348	0	0	0
5954	370000254	Software & program licenses	PTV VISUM & Viswalk Licensed software with dongel	1-Oct-19	1,613,706	0	0	0	0	1,613,706	0	0	0	Common	85.34%	86.31%	1,377,137	0	0	0	0	1,377,137	0	0	0	Common	85.73%	85.73%	1,383,398	0	0	0	0	1,383,398	0	0	0
9034	430000098	Small Vehicles	MAHINDRA SCORPIO KA43 M9931	9-Oct-18	1,601,670	1,601,670	0	0	0	0	1,601,670	0	0	Aero	100.00%	100.00%	1,601,670	1,601,670	0	0	0	0	1,601,670	0	0	Aero	100.00%	100.00%	1,601,670	1,601,670	0	0	0	0	1,601,670	0	0
1644	260000478	Buildings - Operations, Secur	AFRRRO (AIRPORT FOREIGN RO) GLASS PARTION	1-Jul-17	1,601,603	1,601,603	1,601,603	0	0	0	0	1,601,603	0	Aero	100.00%	100.00%	1,601,603	1,601,603	1,601,603	0	0	0	0	1,601,603	0	Aero	100.00%	100.00%	1,601,603	1,601,603	1,601,603	0	0	0	0	1,601,603	0
2199	330000146	Air-conditioning	Automatic Tube Cleaning System-Centrifugal Chiller	2-Jan-18	1,600,000	1,600,000	1,600,000	0	0	0	0	1,600,000	0	AERO	100.00%	100.00%	1,600,000	1,600,000	1,600,000	0	0	0	0	1,600,000	0	AERO	100.00%	100.00%	1,600,000	1,600,000	1,600,000	0	0	0	0	1,600,000	0
6316	380000326	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3-PESC Phase 1	1-Mar-17	1,598,598	1,598,598	1,598,598	1,598,598	0	0	0	0	1,598,598	Aero	100.00%	100.00%	1,598,598	1,598,598	1,598,598	1,598,598	0	0	0	0	1,598,598	Aero	100.00%	100.00%	1,598,598	1,598,598	1,598,598	1,598,598	0	0	0	0	1,598,598
8684	420000481	Electrical installation	Electrical Works - Block B	1-Jul-17	1,595,962	1,595,962	1,595,962	0	0	0	0	1,595,962	0	Common	85.34%	86.31%	1,361,994	1,361,994	1,377,475	0	0	0	-15,481	1,377,475	0	Common	85.73%	85.73%	1,368,186	1,368,186	1,368,186	0	0	0	0	1,368,186	0
2009	320000101	Water Management System	Self Cleaning screen filtration system	12-Apr-17	1,593,278	1,593,278	1,593,278	0	0	0	0	1,593,278	0	AERO	100.00%	100.00%	1,593,278	1,593,278	1,593,278	0	0	0	0	1,593,278	0	AERO	100.00%	100.00%	1,593,278	1,593,278	1,593,278	0	0	0	0	1,593,278	0
2022	320000114	Roads - Parking & Cargo roac	SANITARY & WATER SUPPLY WORKS -P4 Parking	1-Jan-18	1,592,036	1,592,036	1,566,312	0	0	0	25,724	1,566,312	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1735	260000584	Buildings - Operations, Secur	Construction of Shelter for TCV in Airside	2-Jan-20	1,590,254	0	0	0	0	1,590,254	0	0	0	Aero	100.00%	100.00%	1,590,254	0	0	0	0	1,590,254	0	0	0	Aero	100.00%	100.00%	1,590,254	0	0	0	0	1,590,254	0	0	0
10475	450001408	Furniture and fixtures	Cubicle size :-2850 X 1500	11-Dec-19	1,585,753	0	0	0	0	1,585,753	0	0	0	Common	85.34%	86.31%	1,353,282	0	0	0	0	1,353,282	0	0	0	Common	85.73%	85.73%	1,359,434	0	0	0	0	1,359,434	0	0	0
1734	260000583	Buildings - Operations, Secur	Construction of compound wall for PWD Road	6-Dec-19	1,585,657	0	0	0	0	1,585,657	0	0	0	Aero	100.00%	100.00%	1,585,657	0	0	0	0	1,585,657	0	0	0	Aero	100.00%	100.00%	1,585,657	0	0	0	0	1,585,657	0	0	0
10644	560000002	Safety and security equipmen	Bomb Suit	19-Jul-18	1,584,485	1,584,485	0	0	0	0	1,584,485	0	0	Aero	100.00%	100.00%	1,584,485	1,584,485	0	0	0	0	1,584,485	0	0	Aero	100.00%	100.00%	1,584,485	1,584,485	0	0	0	0	1,584,485	0	0
6369	380000380	Airport Equipment - Car Parki	Outdoor PTZ IP Camera scan imager-P4 & P7 Parking	1-Jan-18	1,577,902	1,559,626	1,559,626	0	0	18,276	0	1,559,626	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1632	260000466	Buildings - Operations, Secur	Partition in boarding area-Swing Gate	1-Mar-17	1,566,804	1,566,804	1,566,804	1,566,804	0	0	0	0	1,566,804	Aero	100.00%	100.00%	1,566,804	1,566,804	1,566,804	1,566,804	0	0	0	0	1,566,804	Aero	100.00%	100.00%	1,566,804	1,566,804	1,566,804	1,566,804	0	0	0	0	1,566,804
9043	430000109	Small Vehicles	ISUZU D-MAX V-Cross KA 43N 0332	16-Apr-19	1,559,263	0	0	0	0	1,559,263	0	0	0	Aero	100.00%	100.00%	1,559,263	0	0	0	0	1,559,263	0	0	0	Aero	100.00%	100.00%	1,559,263	0	0	0	0	1,559,263	0	0	0
8709	420000506	Electrical installation	HBL Lead Battery 48 V 1250 AH	1-Dec-17	1,557,000	1,557,000	1,557,000	0	0	0	0	1,557,000	0	COMMON	85.34%	86.31%	1,328,744	1,328,744	1,343,847	0	0	0	-15,103	1,343,847	0	COMMON	85.73%	85.73%	1,334,785	1,334,785	1,334,785	0	0	0	0	1,334,785	0
10473	450001406	Furniture and fixtures	Workstation Recta Size :-1200 X 600	11-Dec-19	1,541,045	0	0	0	0	1,541,045	0	0	0	Common	85.34%	86.31%	1,315,128	0	0	0	0	1,315,128	0	0	0	Common	85.73%	85.73%	1,321,107	0	0	0	0	1,321,107	0	0	0
8691	420000488	Electrical installation	4Tr Dx inverter	1-Jul-17	1,536,538	1,536,538	1,536,538	0	0	0	0	1,536,538	0	Common	85.34%	86.31%	1,311,282	1,311,282	1,326,186	0	0	0	-14,904	1,326,186	0	Common	85.73%	85.73%	1,317,243	1,317,243	1,317,243	0	0	0	0	1,317,243	0
10621	480000002	Airlines & Lounges	Trade Mark - FSTR logo	10-Jan-20	1,535,550	0	0	0	0	1,535,550	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10317	450001236	Furniture and fixtures	Civil wrks Sr Management cabins	6-Aug-18	1,525,032	1,525,032	0	0	0	0	1,525,032	0	0	Common	85.34%	86.31%	1,301,462	1,301,462	0	0	0	0	1,301,462	0	0	Common	85.73%	85.73%	1,307,379	1,307,379	0	0	0	0	1,307,379	0	0
6532	380000576	Safety and security equipmen	PTZ CCTV Cameras	6-Dec-18	1,504,779	1,504,779	0	0	0	0	1,504,779	0	0	Aero	100.00%	100.00%	1,504,779	1,504,779	0	0	0	0	1,504,779	0	0	Aero	100.00%	100.00%	1,504,779	1,504,779	0	0	0	0	1,504,779	0	0
2007	320000099	Water Management System	Mechanically raked coarse bar screen-Collection We	1-Mar-17	1,502,439	1,502,439	1,502,439	1,502,439	0	0	0	0	1,502,439	Aero	100.00%	100.00%	1,502,439	1,502,439	1,502,439	1,502,439	0	0	0	0	1,502,439	Aero	100.00%	100.00%	1,502,439	1,502,439	1,502,439	1,502,439	0	0	0	0	1,502,439
1637	260000471	Buildings - Operations, Secur	watch towers Constructions	27-Apr-17	1,499,979	1,499,979	1,499,979	0	0	0	0	1,499,979	0	AERO	100.00%	100.00%	1,499,979	1,499,979	1,499,979	0	0	0	0	1,499,979	0	AERO	100.00%	100.00%	1,499,979	1,499,979	1,499,979	0	0	0	0	1,499,979	0
9078	430000144	Small Vehicles	TATA Tipper LPK 912 - KA-43-A-0541	23-Jan-20	1,499,778	0	0	0	0	1,499,778	0	0	0	Aero	100.00%	100.00%	1,499,778	0	0	0	0	1,499,778	0	0	0	Aero	100.00%	100.00%	1,499,778	0	0	0	0	1,499,778	0	0	0
9838	450000746	Furniture and fixtures	Carpet-Transit Lounge	1-Jun-16	1,499,434	1,499,434	1,499,434	1,499,434	0	0	0	0	1,499,434	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8814	420000614	Electrical installation	NPO Electrical Works	16-Aug-18	1,497,033	1,497,033	0	0	0	0	1,497,033	0	0	Common	85.34%	86.31%	1,277,568	1,277,568	0	0	0	0	1,277,568	0	0	Common	85.73%	85.73%	1,283,376	1,283,376	0	0	0	0	1,283,376	0	0
1640	260000474	Buildings - Operations, Secur	DOUBLE SWING GLASS DOOR WITH FIXED PARTI	1-Jun-17	1,493,497	1,493,497	1,493,497	0	0	0	0	1,493,497	0	AERO	100.00%	100.00%	1,493,497	1,493,497	1,493,497	0	0	0	0	1,493,497	0	AERO	100.00%	100.00%	1,493,497	1,493,497	1,493,497	0	0	0	0	1,493,497	0
5002	360000908	IT Equipment	PASSIVE NETWORK CABLING for CONCESSIONAIF	1-Jul-16	1,488,500	1,488,500	1,488,500	1,488,500	0	0	0	0	1,488,500	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1694	260000535	Buildings - Operations, Secur	E-Toilet Facility	22-Jan-19	1,484,116	1,484,116	0	0	0	0	1,484,116	0	0	Aero	100.00%	100.00%	1,484,116	1,484,116	0	0	0	0	1,484,116	0	0	Aero	100.00%	100.00%	1,484,116	1,484,116	0	0	0	0	1,484,116	0	0
5936	370000230	Software & program licenses	SAP Upgrade Services - EHP8	4-Jan-19	1,483,500	1,483,500	0	0	0	0	1,483,500	0	0	Common	85.34%	86.31%	1,266,019	1,266,019	0	0	0	0	1,266,019	0	0	Common	85.73%	85.73%	1,271,775	1,271,775	0	0	0	0	1,271,775	0	0
3562	340001318	Airport Equipment - Operatior	PARKING DISPLAY UNIT at Landside Traffic	6-Apr-16	1,478,528	1,478,528	1,478,528	1,478,528	0	0	0	0	1,478,528	Aero	100.00%	100.00%	1,478,528	1,478,528	1,478,528	1,478,528	0	0	0	0	1,478,528	Non-aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6403	380000419	Safety and security equipmen	Hand held metal detector (HHMD), Model Metor 28	21-Nov-18	1,470,000	1,470,000	0	0	0	0	1,470,000	0	0	Aero	100.00%	100.00%	1,470,000	1,470,000	0	0	0	0	1,470,000	0	0	Aero	100.00%	100.00%	1,470,000	1,470,000	0	0	0	0	1,470,000	0	0
1663	260000497	Buildings - Non Aero	Civil Works for New Medical Centre	1-Oct-17	1,467,834	1,467,834	1,467,834	0	0	0	0	1,467,834	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3762	340001518	Airlines & Lounges	Elevator for New Medical Centre	1-Oct-17	1,466,355	1,466,355	1,466,355	0	0	0	0	1,466,355	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10078	450000991	Furniture and fixtures	900X500mm Tall Storage Unit 2400mm high-Project Co	1-Jul-17	1,463,588	1,463,588	1,463,588	0	0	0	0	1,463,588	0	Common	85.34%	86.31%	1,249,026	1,249,026	1,263,223	0	0	0	-14,197	1,263,223	0	Common	85.73%	85.73%	1,254,705	1,254,705	1,254,705	0	0	0	0	1,254,705	0
9888	450000797	Furniture and fixtures	Other Tables(1800X900X900 Mm)at Sec Check In-T1A	1-Sep-16	1,458,694	1,458,694	1,458,694	1,458,694	0	0	0	0	1,458,694	Aero	100.00%	100.00%	1,458,694	1,458,694	1,458,694	1,458,694	0	0	0	0	1,458,694	Aero	100.00%	100.00%	1,458,694	1,458,694	1,458,694	1,458,694	0	0	0	0	1,458,694
8793	420000591	Electrical & Power House Equ	IT Room power redudancy works in PTB	3-Apr-18	1,455,650	1,455,650	0	0	0	0	1,455,650	0	0	Aero	100.00%	100.00%	1,455,650	1,455,650	0	0	0	0	1,455,650	0	0	Common	85.73%	85.73%	1,247,900	1,247,900	0	0	0	0	1,247,900	0	0
1673	260000507	Buildings - Operations, Secur	Shade Net - 2	1-Oct-17	1,454,728	1,454,728	1,454,728	0	0	0	0	1,454,728	0	AERO	100.00%	100.00%	1,454,728	1,454,728	1,454,728	0	0	0	0	1,454,728	0	AERO	100.00%	100.00%	1,454,728	1,454,728	1,454,728	0	0	0	0	1,454,728	0
1674	260000508	Buildings - Operations, Secur	Shade Net - 3	1-Oct-17	1,454,728	1,454,728	1,454,728	0	0	0	0	1,454,728	0	AERO	100.00%	100.00%	1,454,728	1,454,728	1,454,728	0	0	0	0	1,454,728	0	AERO	100.00%	100.00%	1,454,728	1,454,728	1,454,728	0	0	0	0	1,454,728	0
8870	420000673	Airlines & Lounges	Electrical connection for New outlets in SHA,PTB	3-Apr-19	1,447,982	0	0	0	0	1,447,982	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2190	330000136	Air-conditioning	HVAC & Allied Works-E&M Office	1-Jul-17	1,446,040	1,446,040	1,446,040	0	0	0	0	1,446,040	0	Common	85.34%	86.31%	1,234,051	1,234,051	1,248,077	0	0	0	-14,027	1,248,077	0	Common	85.73%	85.73%	1,239,661	1,239,661	1,239,661	0	0	0	0	1,239,661	0
2027	320000119	Water Management System	Redundant Potable Water Pipe Line-PTB East Pier	6-Feb-18	1,442,938	1,442,938	1,442,938	0	0	0	0	1,442,938	0	AERO	100.00%	100.00%	1,442,938	1,442,938	1,442,938	0	0	0	0	1,442,938	0	AERO	100.00%	100.00%	1,442,938	1,442,938	1,442,938	0	0	0	0	1,442,938	0
8833	420000634	Electrical & Power House Equ	250 KVA DG Set at NPO	16-Oct-18	1,436,890	1,436,890	0	0	0	0	1,436,890	0	0	Aero	100.00%	100.00%	1,436,890	1,436,890	0	0	0	0	1,436,890	0	0	Common	85.73%	85.73%	1,231,817	1,231,817	0	0	0	0	1,231,817	0	0
9008	430000072	Small Vehicles	Scorpio Vehicle-KA43M8301-ARFF	15-Nov-16	1,435,913	1,435,913	1,435,913	1,435,913	0	0	0	0	1,435,913	Aero	100.00%	100.00%	1,435,913	1,435,913	1,435,913	1,435,913	0	0	0	0	1,435,913	Aero	100.00%	100.00%	1,435,913	1,435,913	1,435,913	1,435,913	0	0	0	0	1,435,913
1627	260000461	Buildings - Operations, Secur	Structural Steel works for PESC Phase 1	1-Mar-17	1,434,871	1,434,871	1,434,871	1,434,871	0	0	0	0	1,434,871	Aero	100.00%	100.00%	1,434,871	1,434,871	1,434,871	1,434,871	0	0	0	0	1,434,871	Aero	100.00%	100.00%	1,434,871	1,434,871	1,434,871	1,434,871	0	0	0	0	1,434,871
6378	380000391	Safety and security equipmen	2426-Breathing Apparatus Testing Equipement	2-Jul-18	1,434,120	1,434,120	0	0	0	0	1,434,120	0	0	Aero	100.00%	100.00%	1,434,120	1,434,120	0	0	0	0	1,434,120	0	0	Aero	100.00%	100.00%	1,434,120	1,434,120	0	0	0	0	1,434,120	0	0
5708	360001631	IT Equipment	Remote Car Parking-IT Equipments	21-Jan-20	1,426,767	0	0	0	0	1,426,767	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3806	340001563	Airport Equipment - Operatior	3D Sensor suitable for T1 Elevator	28-Jan-19	1,425,600	1,425,600	0	0	0	0	1,425,600	0	0	Aero	100.00%	100.00%	1,425,600	1,425,600	0	0	0	0	1,425,600	0	0	Aero	100.00%	100.00%	1,425,600	1,425,600	0	0	0	0	1,425,600	0	0
5206	360001128	IT Equipment	CORE I7-6700-16GBDDR4 -WIN SER2012	1-Jul-19	1,423,259	0	0	0	0	1,423,259	0	0	0	Aero	100.00%	100.00%	1,423,259	0	0	0	0	1,423,259	0	0	0	Aero	100.00%	100.00%	1,423,259	0	0	0	0	1,423,259	0	0	0
10430	450001363	Furniture and fixtures	INTERIOR Works @ ASTI, 1st floor Pass office	4-Jul-19	1,423,217	0	0	0	0	1,423,217	0	0	0	Aero	100.00%	100.00%	1,423,217	0	0	0	0	1,423,217	0	0	0	Aero	100.00%	100.00%	1,423,217	0	0	0	0	1,423,217	0	0	0
6536	380000580	Airport Equipment - Car Parki	CCTV Storage	5-Jan-19	1,422,261	1,422,261	0	0	0	0	1,422,261	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1994	320000086	Water Management System	Soil,Waste,Vent And Rain Water Pipes-Phe-T1A R -L1	1-Sep-16	1,421,919	1,421,919	1,421,919	1,421,919	0	0	0	0	1,421,919	Aero	100.00%	100.00%	1,421,919	1,421,919	1,421,919	1,421,919	0	0	0	0	1,421,919	Common	85.73%	85.73%	1,218,983	1,218,983	1,218,983	1,218,983	0	0	0	0	1,218,983
8894	420000697	Electrical & Power House Equ	Microprocessor Automatic traffic signal-3 Arm Junc	1-Jul-19	1,421,882	0	0	0	0	1,421,882	0	0	0	Aero	100.00%	100.00%	1,421,882	0	0	0	0	1,421,882	0	0	0	Aero	100.00%	100.00%	1,421,882	0	0	0	0	1,421,882	0	0	0
6458	380000502	Safety and security equipmen	Bullet Proof Jacket - Level III+	7-Feb-19	1,420,000	1,420,000	0	0	0	0	1,420,000	0	0	Aero	100.00%	100.00%	1,420,000	1,420,000	0	0	0	0	1,420,000	0	0	Aero	100.00%	100.00%	1,420,000	1,420,000	0	0	0	0	1,420,000	0	0
6535	380000579	Airport Equipment - Car Parki	P5 Outdoor Dome IP CCTV Camera Fixed	5-Jan-19	1,406,029	1,406,029	0	0	0	0	1,406,029	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6533	380000577	Airlines & Lounges	IP PoE Camera 2.1 mega pixel	27-Feb-19	1,395,827	1,395,827	0	0	0	0	1,395,827	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5972	370000272	Software & program licenses	PURVIEW SYS 50K FPM HW W/PAS	4-Dec-19	1,392,615	0	0	0	0	1,392,615	0	0	0	Common	85.34%	86.31%	1,188,458	0	0	0	0	1,188,458	0	0	0	Common	85.73%	85.73%	1,193,861	0	0	0	0	1,193,861	0	0	0
3779	340001536	Airport Equipment - Car Parki	Power Gate@Entry(RFID,Std GraphicDisplay)-P4	1-Jan-18	1,391,470	1,323,364	1,323,364	0	0	68,106	0	1,323,364	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6542	380000586	Safety and security equipmen	Explosive Vapour Detector (EVD)	1-Apr-19	1,390,000	0	0	0	0	1,390,000	0	0	0	Aero	100.00%	100.00%	1,390,000	0	0	0	0	1,390,000	0	0	0	Aero	100.00%	100.00%	1,390,000	0	0	0	0	1,390,000	0	0	0
2015	320000107	Buildings - Others	LANDSCAPE RAW WATER SUPPLY	1-Jul-17	1,387,703	1,387,703	1,387,703	0	0	0	0	1,387,703	0	Common	85.34%	86.31%	1,184,266	1,184,266	1,197,726	0	0	0	-13,461	1,197,726	0	Common	85.73%	85.73%	1,189,650	1,189,650	1,189,650	0	0	0	0	1,189,650	0
9885	450000793	Furniture and fixtures	Loading Tables At Security Check In - T1A Ref-L1	1-Sep-16	1,387,441	1,387,441	1,387,441	1,387,441	0	0	0	0	1,387,441	Aero	100.00%	100.00%	1,387,441	1,387,441	1,387,441	1,387,441	0	0	0	0	1,387,441	Aero	100.00%	100.00%	1,387,441	1,387,441	1,387,441	1,387,441	0	0	0	0	1,387,441
8604	420000400	Electrical & Power House Equ	Electrical Poles adjacent to main access road	10-Jan-17	1,387,393	1,387,393	1,387,393	1,387,393	0	0	0	0	1,387,393	Aero	100.00%	100.00%	1,387,393	1,387,393	1,387,393	1,387,393	0	0	0	0	1,387,393	Aero	100.00%	100.00%	1,387,393	1,387,393	1,387,393	1,387,393	0	0	0	0	1,387,393
9079	430000145	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0853	26-Feb-20	1,384,684	0	0	0	0	1,384,684	0	0	0	Common	85.34%	86.31%	1,181,689	0	0	0	0	1,181,689	0	0	0	Common	85.73%	85.73%	1,187,062	0	0	0	0	1,187,062	0	0	0
9080	430000146	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0852	26-Feb-20	1,384,684	0	0	0	0	1,384,684	0	0	0	Common	85.34%	86.31%	1,181,689	0	0	0	0	1,181,689	0	0	0	Common	85.73%	85.73%	1,187,062	0	0	0	0	1,187,062	0	0	0
6291	380000301	Safety and security equipmen	Port 10G Ethernet Sfp+Interfa -Cctv	1-Sep-16	1,384,180	1,384,180	1,431,261	1,431,261	0	0	-47,081	0	1,431,261	Aero	100.00%	100.00%	1,384,180	1,384,180	1,431,261	1,431,261	0	0	-47,081	0	1,431,261	Aero	100.00%	100.00%	1,384,180	1,384,180	1,431,261	1,431,261	0	0	-47,081	0	1,431,261
5221	360001143	IT Equipment	SBD Reader Access Controller Panel	1-Jul-19	1,382,912	0	0	0	0	1,382,912	0	0	0	Aero	100.00%	100.00%	1,382,912	0	0	0	0	1,382,912	0	0	0	Aero	100.00%	100.00%	1,382,912	0	0	0	0	1,382,912	0	0	0
10193	450001106	Furniture and fixtures	Emergency Exit Sign Face Mounted-675 X 255	1-Jan-18	1,382,503	1,382,503	1,382,503	0	0	0	0	1,382,503	0	AERO	100.00%	100.00%	1,382,503	1,382,503	1,382,503	0	0	0	0	1,382,503	0	AERO	100.00%	100.00%	1,382,503	1,382,503	1,382,503	0	0	0	0	1,382,503	0
8746	420000544	Electrical installation	Terminal Lighting Automation System	1-Jan-18	1,379,999	1,379,999	1,379,999	0	0	0	0	1,379,999	0	Common	85.34%	86.31%	1,177,691	1,177,691	1,191,077	0	0	0	-13,386	1,191,077	0	Common	85.73%	85.73%	1,183,046	1,183,046	1,183,046	0	0	0	0	1,183,046	0
2171	330000117	Air-conditioning	Air Terminal Devices - Level 0 T1A Refurb	1-Sep-16	1,376,955	1,376,955	1,376,955	1,376,955	0	0	0	0	1,376,955	Common	85.34%	86.31%	1,175,093	1,175,093	1,188,450	1,188,450	0	0	-13,356	0	1,188,450	Common	85.73%	85.73%	1,180,436	1,180,436	1,180,436	1,180,436	0	0	0	0	1,180,436
10456	450001389	Furniture and fixtures	BMA & SBD SS Single Arms Sign Posts	1-Jul-19	1,374,346	0	0	0	0	1,374,346	0	0	0	Aero	100.00%	100.00%	1,374,346	0	0	0	0	1,374,346	0	0	0	Aero	100.00%	100.00%	1,374,346	0	0	0	0	1,374,346	0	0	0
8893	420000696	Electrical & Power House Equ	Microprocessor Automatic traffic signal-4 Arm Junc	1-Jul-19	1,368,500	0	0	0	0	1,368,500	0	0	0	Aero	100.00%	100.00%	1,368,500	0	0	0	0	1,368,500	0	0	0	Aero	100.00%	100.00%	1,368,500	0	0	0	0	1,368,500	0	0	0
7996	400001047	Office Equipment	2MT Electric chain hoist	2-Apr-19	1,367,500	0	0	0	0	1,367,500	0	0	0	Aero	100.00%	100.00%	1,367,500	0	0	0	0	1,367,500	0	0	0	Aero	100.00%	100.00%	1,367,500	0	0	0	0	1,367,500	0	0	0
6332	380000342	Safety and security equipmen	RECOILESS DISRUPTOR	1-Jul-17	1,367,139	1,367,139	1,367,139	0	0	0	0	1,367,139	0	Aero	100.00%	100.00%	1,367,139	1,367,139	1,367,139	0	0	0	0	1,367,139	0	Aero	100.00%	100.00%	1,367,139	1,367,139	1,367,139	0	0	0	0	1,367,139	0
5027	360000934	IT Equipment	ICT PACKAGE - PASSIVE MATERIAL-PESC Phase 1	1-Mar-17	1,361,199	1,361,199	1,602,971	1,602,971	0	0	-241,772	0	1,602,971	Aero	100.00%	100.00%	1,361,199	1,361,199	1,602,971	1,602,971	0	0	-241,772	0	1,602,971	Aero	100.00%	100.00%	1,361,199	1,361,199	1,602,971	1,602,971	0	0	-241,772	0	1,602,971
6777	380000928	Airport Equipment - Car Parki	Outdoor Dome IP Camera fixed-Remote Car Parking	21-Jan-20	1,361,111	0	0	0	0	1,361,111	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10640	540000004	Buildings - Landscaping	Plants Around Airport Hotel	2-Feb-17	1,360,069	1,360,069	1,360,069	1,360,069	0	0	0	0	1,360,069	Aero	100.00%	100.00%	1,360,069	1,360,069	1,360,069	1,360,069	0	0	0	0	1,360,069	Non-aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5081	360000990	IT Equipment	Exit.Cashier Equipment Monitor & Cash Card-P4	1-Jan-18	1,350,916	1,280,313	1,280,313	0	0	70,603	0	1,280,313	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6942	390000164	Lighting & Beaconing Airside	High Mast LSFO 300 CDL 30 Cromption HP	4-Dec-17	1,347,972	1,347,972	1,347,972	0	0	0	0	1,347,972	0	Aero	100.00%	100.00%	1,347,972	1,347,972	1,347,972	0	0	0	0	1,347,972	0	Aero	100.00%	100.00%	1,347,972	1,347,972	1,347,972	0	0	0	0	1,347,972	0
5000	360000906	IT Equipment	Firewall System at Telecom Center	25-Apr-16	1,345,984	1,345,984	1,345,984	1,345,984	0	0	0	0	1,345,984	Aero	100.00%	100.00%	1,345,984	1,345,984	1,345,984	1,345,984	0	0	0	0	1,345,984	Aero	100.00%	100.00%	1,345,984	1,345,984	1,345,984	1,345,984	0	0	0	0	1,345,984
6955	390000179	Lighting & Beaconing Airside	LED Light fixture 90W main and 2nd access road	1-Apr-18	1,343,750	1,343,750	0	0	0	0	1,343,750	0	0	Aero	100.00%	100.00%	1,343,750	1,343,750	0	0	0	0	1,343,750	0	0	Aero	100.00%	100.00%	1,343,750	1,343,750	0	0	0	0	1,343,750	0	0
1997	320000089	Water Management System	Part B - Water Supply System - Area 11	1-Sep-16	1,340,022	1,340,022	1,340,022	1,340,022	0	0	0	0	1,340,022	Aero	100.00%	100.00%	1,340,022	1,340,022	1,340,022	1,340,022	0	0	0	0	1,340,022	Aero	100.00%	100.00%	1,340,022	1,340,022	1,340,022	1,340,022	0	0	0	0	1,340,022
8692	420000489	Electrical installation	11TR Dx Ductable unit	1-Jul-17	1,332,163	1,332,163	1,332,163	0	0	0	0	1,332,163	0	Common	85.34%	86.31%	1,136,868	1,136,868	1,149,790	0	0	0	-12,922	1,149,790	0	Common	85.73%	85.73%	1,142,036	1,142,036	1,142,036	0	0	0	0	1,142,036	0
6990	390000214	Lighting & Beaconing	290W LED flood light-rework with granite	28-Jan-20	1,332,000	0	0	0	0	1,332,000	0	0	0	Common	85.34%	86.31%	1,136,729	0	0	0	0	1,136,729	0	0	0	Common	85.73%	85.73%	1,141,897	0	0	0	0	1,141,897	0	0	0
6380	380000393	Safety and security equipmen	Fire proximity suit -EN469:2005	2-Jul-18	1,331,332	1,331,332	0	0	0	0	1,331,332	0	0	Aero	100.00%	100.00%	1,331,332	1,331,332	0	0	0	0	1,331,332	0	0	Aero	100.00%	100.00%	1,331,332	1,331,332	0	0	0	0	1,331,332	0	0
4214	350000361	Communication Equipment	AVAYA J169 IP PHONE	4-Apr-19	1,331,000	0	0	0	0	1,331,000	0	0	0	Common	85.34%	86.31%	1,135,875	0	0	0	0	1,135,875	0	0	0	Common	85.73%	85.73%	1,141,040	0	0	0	0	1,141,040	0	0	0
9037	430000102	Small Vehicles	TATA Safari Storme 2.2, KA 43 N 0136	29-Jan-19	1,320,028	1,320,028	0	0	0	0	1,320,028	0	0	Common	85.34%	86.31%	1,126,512	1,126,512	0	0	0	0	1,126,512	0	0	Common	85.73%	85.73%	1,131,634	1,131,634	0	0	0	0	1,131,634	0	0
10022	450000935	Furniture and fixtures	Boarding Gate-3000mm X 850mm X 1300mm-Swing Ga	1-Mar-17	1,319,453	1,319,453	1,319,453	1,319,453	0	0	0	0	1,319,453	Aero	100.00%	100.00%	1,319,453	1,319,453	1,319,453	1,319,453	0	0	0	0	1,319,453	Aero	100.00%	100.00%	1,319,453	1,319,453	1,319,453	1,319,453	0	0	0	0	1,319,453
1143	240000809	100% Depreciation	4 pair CAT6A S/FTP copper cable LSZH500m	30-Jan-20	1,316,880	0	0	0	0	1,316,880	0	0	0	Common	85.34%	86.31%	1,123,825	0	0	0	0	1,123,825	0	0	0	Common	85.73%	85.73%	1,128,935	0	0	0	0	1,128,935	0	0	0
6590	380000635	Office Equipment	Fire detection and Protection@ PTB East Pier Inter	6-Dec-19	1,313,317	0	0	0	0	1,313,317	0	0	0	Common	85.34%	86.31%	1,120,785	0	0	0	0	1,120,785	0	0	0	Common	85.73%	85.73%	1,125,880	0	0	0	0	1,125,880	0	0	0
6568	380000613	Safety and security equipmen	CCTV Camera	1-Jul-19	1,308,477	0	0	0	0	1,308,477	0	0	0	Aero	100.00%	100.00%	1,308,477	0	0	0	0	1,308,477	0	0	0	Aero	100.00%	100.00%	1,308,477	0	0	0	0	1,308,477	0	0	0
10743	590000039	Pop-Up Retail Plaza (Quad)	Tensile Structure Roof for Quad Area	30-Oct-19	1,308,325	0	0	0	0	1,308,325	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10547	450001499	Furniture and fixtures	NSPR ARFF Building Furniture	6-Dec-19	1,307,593	0	0	0	0	1,307,593	0	0	0	Aero	100.00%	100.00%	1,307,593	0	0	0	0	1,307,593	0	0	0	Aero	100.00%	100.00%	1,307,593	0	0	0	0	1,307,593	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020
5113	360001022	IT Equipment	AVAYA ETHERNET ROUTING SWITCH 4926-POE+	1-May-18	1,299,785	1,254,000	0	0	0	45,785	1,254,000	0	0	Common	85.34%	86.31%	1,109,237
4188	350000335	Communication Equipment - I	Speaker 1 Ceiling Model JBL CSS8006BM-900 No	2-Jul-18	1,296,000	1,296,000	0	0	0	0	1,296,000	0	0	Aero	100.00%	100.00%	1,296,000
1703	260000544	Buildings - Operations, Secur	BDDS vehicle parking Shed	1-Jul-19	1,295,640	0	0	0	0	1,295,640	0	0	0	Aero	100.00%	100.00%	1,295,640
1509	260000342	Buildings - Utilities	Localizer and Reading Platform Extension at Airsid	1-Jul-16	1,291,323	1,291,323	1,291,323	1,291,323	0	0	0	0	1,291,323	Aero	100.00%	100.00%	1,291,323
5984	370000288	Software & program licenses	AURA R7 CS SW INV PRT PY LIC:NU;CU;SR	7-Jan-20	1,286,093	0	0	0	0	1,286,093	0	0	0	Common	85.34%	86.31%	1,097,552
10443	450001376	Furniture and fixtures	BMA & SBD SS Single Arms Sign Posts	1-Jul-19	1,284,949	0	0	0	0	1,284,949	0	0	0	Aero	100.00%	100.00%	1,284,949
3802	340001559	Airport Equipment - Operatior	Samsung FIDS-55" LED display Model PE55C-WBB	1-Oct-18	1,284,468	1,284,468	0	0	0	0	1,284,468	0	0	Aero	100.00%	100.00%	1,284,468
3577	340001333	Airport Equipment - Operatior	Location Signs - T1A Refurb	1-Sep-16	1,278,440	1,278,440	1,278,440	1,278,440	0	0	0	0	1,278,440	Aero	100.00%	100.00%	1,278,440
9091	440000010	Large Vehicles	SML Isuzu Tow Vehicle-KA51 AA 0030	7-Feb-17	1,263,682	1,263,682	1,263,682	1,263,682	0	0	0	0	1,263,682	Aero	100.00%	100.00%	1,263,682
6921	390000143	Lighting & Beaconing Airside	Omni-directionl inset taxiway edge light	17-Aug-17	1,262,898	1,262,898	1,262,898	0	0	0	0	1,262,898	0	Aero	100.00%	100.00%	1,262,898
5346	360001268	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5347	360001269	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5348	360001270	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5349	360001271	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5350	360001272	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5351	360001273	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5352	360001274	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
5353	360001275	IT Equipment	DELL POWEREDGE R740XD SERVER	18-Dec-19	1,255,626	0	0	0	0	1,255,626	0	0	0	Common	85.34%	86.31%	1,071,551
6377	380000388	Safety and security equipmen	Fire Alarm System Crew Frisking	15-Mar-18	1,252,753	1,252,753	1,179,108	0	0	0	73,644	1,179,108	0	AERO	100.00%	100.00%	1,252,753
9077	430000143	Small Vehicles	ISUZU D-Max S-Cab KA43- N 0951	23-Jan-20	1,251,261	0	0	0	0	1,251,261	0	0	0	Aero	100.00%	100.00%	1,251,261
8741	420000539	Electrical & Power House Equ	SUBMERSIBLE SEWAGE PUMP(60M3/HR,26MHEAD	3-Jan-18	1,243,552	1,243,552	1,243,552	0	0	0	0	1,243,552	0	AERO	100.00%	100.00%	1,243,552
8554	420000350	Airlines & Lounges	Structure Cabling-Networking Infra-Transit Lounge	1-Jun-16	1,241,473	1,241,473	1,241,473	1,241,473	0	0	0	0	1,241,473	Non Aero	0.00%	0.00%	0
6388	380000404	Safety and security equipmen	Bullet Proof Jacket - Level III+	11-Aug-18	1,241,460	1,241,460	0	0	0	0	1,241,460	0	0	Aero	100.00%	100.00%	1,241,460
8704	420000501	Electrical & Power House Equ	16MVA Transformer Overhauling	4-Oct-17	1,240,761	1,240,761	1,240,761	0	0	0	0	1,240,761	0	AERO	100.00%	100.00%	1,240,761
8850	420000653	Roads - Parking & Cargo road	Multi VFD System with Control Panel	26-Mar-19	1,240,000	1,240,000	0	0	0	0	1,240,000	0	0	Non Aero	0.00%	0.00%	0
1709	260000550	Buildings - Operations, Secur	Watch Tower	8-Nov-19	1,238,381	0	0	0	0	1,238,381	0	0	0	Aero	100.00%	100.00%	1,238,381
849	240000491	100% Depreciation	LED Luminair lights	4-Mar-17	1,237,631	1,237,631	1,237,631	1,237,631	0	0	0	0	1,237,631	Aero	100.00%	100.00%	1,237,631
5390	360001312	IT Equipment	ExtremeManagement Appliance NMS-A-25	4-Dec-19	1,233,459	0	0	0	0	1,233,459	0	0	0	Common	85.34%	86.31%	1,052,634
6895	390000117	Lighting & Beaconing	Lights And Light Fixtures For T1A Refurb Area Ref	1-Sep-16	1,230,338	1,230,338	1,230,338	1,230,338	0	0	0	0	1,230,338	Common	85.34%	86.31%	1,049,970
5181	360001096	IT Equipment	HP Z6 Workstation(4HJ64AV)	8-Feb-19	1,224,986	1,224,986	0	0	0	0	1,224,986	0	0	Common	85.34%	86.31%	1,045,403
10192	450001105	Furniture and fixtures	Emergency Exit Suspended sign-900 X 225	1-Jan-18	1,221,784	1,221,784	1,221,784	0	0	0	0	1,221,784	0	AERO	100.00%	100.00%	1,221,784
3822	340001579	Airport Equipment - Operatior	Buggy for VVIP/VIP	3-Jun-19	1,220,000	0	0	0	0	1,220,000	0	0	0	Aero	100.00%	100.00%	1,220,000
10282	450001201	Furniture and fixtures	Overhead Sign	2-Jul-18	1,214,501	1,214,501	0	0	0	0	1,214,501	0	0	Aero	100.00%	100.00%	1,214,501
10642	540000006	Buildings - Landscaping	Landscape Irrigation System in New Nursery	1-Oct-17	1,201,654	1,201,654	1,333,262	0	0	0	-131,608	1,333,262	0	AERO	100.00%	100.00%	1,201,654
1510	260000343	Buildings - Non Aero	Toilet Renovation - Cargo Village	1-Jul-16	1,201,514	1,201,514	1,201,514	1,201,514	0	0	0	0	1,201,514	Non Aero	0.00%	0.00%	0
2189	330000135	Air-conditioning	HVAC & Allied Works-Block D	1-Jul-17	1,195,074	1,195,074	1,195,074	0	0	0	0	1,195,074	0	Common	85.34%	86.31%	1,019,876
3575	340001331	Airport Equipment - Operatior	Directional Signs - T1A Refurb	1-Sep-16	1,195,000	1,195,000	1,195,000	1,195,000	0	0	0	0	1,195,000	Aero	100.00%	100.00%	1,195,000
10332	450001251	Furniture and fixtures	Movable Bench inside Nursery Poly House, 24.2MX16M	30-Oct-18	1,194,998	1,194,998	0	0	0	0	1,194,998	0	0	Aero	100.00%	100.00%	1,194,998
5114	360001023	IT Equipment	ERS 4950GTS-PWR+ 48 10/100/1000 802.3AT	1-May-18	1,182,660	1,141,000	0	0	0	41,660	1,141,000	0	0	Common	85.34%	86.31%	1,009,282
1516	260000349	Buildings - PTB Related	Staircase Granite Flooring - Mezzanine	1-Sep-16	1,177,088	1,177,088	1,177,088	1,177,088	0	0	0	0	1,177,088	Common	85.34%	86.31%	1,004,527
1633	260000467	Buildings - Operations, Secur	SF glass partition-Swing Gate	1-Mar-17	1,174,232	1,174,232	1,174,232	1,174,232	0	0	0	0	1,174,232	Aero	100.00%	100.00%	1,174,232
5095	360001004	IT Equipment	HPE DL 380 Gen 9 E5 SERver	1-Jan-18	1,169,309	1,169,309	1,169,309	0	0	0	0	1,169,309	0	COMMON	85.34%	86.31%	997,889
4161	350000308	Communication Equipment	IP Phone (Avaya) & Aura Foundation Suite	13-May-16	1,162,091	1,162,091	1,162,091	1,162,091	0	0	0	0	1,162,091	Common	85.34%	86.31%	991,729
3801	340001558	Airport Equipment - Operatior	MOBILE HOT MIX PLANT	24-Jul-18	1,161,500	1,161,500	0	0	0	0	1,161,500	0	0	Aero	100.00%	100.00%	1,161,500
3783	340001540	Airport Equipment - Car Parki	AC-Boom Barrier Gate wt High impact-P4	1-Jan-18	1,157,765	1,157,765	1,157,765	0	0	0	0	1,157,765	0	Non Aero	0.00%	0.00%	0
3820	340001577	Airport Equipment - Car Parki	AC-Boom Barrier Gate wt High impact	5-Jan-19	1,155,742	1,155,742	0	0	0	0	1,155,742	0	0	Non Aero	0.00%	0.00%	0
5214	360001136	IT Equipment	SBD Passive Components	1-Jul-19	1,153,658	0	0	0	0	1,153,658	0	0	0	Aero	100.00%	100.00%	1,153,658
10339	450001271	Furniture and fixtures	6 Seater Single Row Modular Chair-WBB	1-Oct-18	1,152,895	1,152,895	0	0	0	0	1,152,895	0	0	Aero	100.00%	100.00%	1,152,895
8658	420000455	Electrical & Power House Equ	Haj Electrical Enhancement Work	1-Jul-17	1,147,157	1,147,157	1,147,157	0	0	0	0	1,147,157	0	Aero	100.00%	100.00%	1,147,157
2052	320000145	Water Management System	BMS for the Water Supply line in PTB	11-Feb-20	1,144,067	0	0	0	0	1,144,067	0	0	0	Aero	100.00%	100.00%	1,144,067
1615	260000449	Buildings - Operations, Secur	Water Supply System-Toilets 1,2 & 6	1-Oct-16	1,142,091	1,142,091	1,142,091	1,142,091	0	0	0	0	1,142,091	Aero	100.00%	100.00%	1,142,091
9036	430000101	Small Vehicles	Mahindra TUV 300 T8 MT, Engine # J6J78226	3-Jan-19	1,141,961	1,141,961	0	0	0	0	1,141,961	0	0	Common	85.34%	86.31%	974,550
5919	370000212	Software & program licenses	Forti Analyzer-400E	24-Jan-18	1,141,253	1,141,253	1,141,253	0	0	0	0	1,141,253	0	AERO	100.00%	100.00%	1,141,253
6945	390000169	Lighting & Beaconing	100W Track mount LED Fixture Curbside PTB	1-Oct-17	1,135,241	1,135,241	1,135,241	0	0	0	0	1,135,241	0	Common	85.34%	86.31%	968,814
8756	420000554	Roads - Parking & Cargo road	1 KVA UPS complete with 1 set 12 SMF battery-P7 Pa	1-Jan-18	1,134,428	1,134,428	1,134,428	0	0	0	0	1,134,428	0	Non Aero	0.00%	0.00%	0
5080	360000989	IT Equipment	Network components for cabling	1-Jan-18	1,133,117	1,133,117	1,133,117	0	0	0	0	1,133,117	0	AERO	100.00%	100.00%	1,133,117
8857	420000660	Electrical & Power House Equ	24 Port Network Switches	6-Dec-18	1,132,395	1,132,395	0	0	0	0	1,132,395	0	0	Aero	100.00%	100.00%	1,132,395
9013	430000077	Small Vehicles	MAHINDRA BOLERO PLUS KA 43 M 8764	1-Jul-17	1,130,098	1,130,098	1,130,098	0	0	0	0	1,130,098	0	Aero	100.00%	100.00%	1,130,098
8773	420000571	Electrical & Power House Equ	Current Transformer 66KVA - S/N - 6678001 to 8006	5-Mar-18	1,128,574	1,128,574	1,128,574	0	0	0	0	1,128,574	0	AERO	100.00%	100.00%	1,128,574
3567	340001323	Airlines & Lounges	SAMSUNG 40" FIDS (PE40C)-Transit Lounge	1-Jun-16	1,126,629	1,126,629	1,126,629	1,126,629	0	0	0	0	1,126,629	Non Aero	0.00%	0.00%	0
3559	340001315	Airport Equipment - Operatior	Paint Marking Graco Line LazerIV with 2 guns	1-Apr-16	1,122,375	1,122,375	1,122,375	1,122,375	0	0	0	0	1,122,375	Aero	100.00%	100.00%	1,122,375
5115	360001024	IT Equipment	OPTIFIBER PRO QUAD OTDR-SM & MM	8-May-18	1,121,250	1,121,250	0	0	0	0	1,121,250	0	0	Common	85.34%	86.31%	956,875
8129	400001189	Office Equipment	TRIAGE MEDICAL KIT BAG	2-Jan-20	1,118,600	0	0	0	0	1,118,600	0	0	0	Aero	100.00%	100.00%	1,118,600
5159	360001069	IT Equipment	HP Destop Pro G1 MT(Business Tower Deskto(4BP13F	29-Nov-18	1,118,400	1,118,400	0	0	0	0	1,118,400	0	0	Aero	100.00%	100.00%	1,118,400
8849	420000652	Airlines & Lounges	Tenant LV Panel - 400A Incomer for	14-Jan-19	1,117,796	1,117,796	0	0	0	0	1,117,796	0	0	Non Aero	0.00%	0.00%	0
6346	380000356	IT Equipment	PTZ Cameras	1-Jul-17	1,117,561	1,117,561	1,117,561	0	0	0	0	1,117,561	0	Common	85.34%	86.31%	953,726
8568	420000364	Electrical installation	Proposed - Cop Panel For Cdb-2 For T1A RefL0	1-Sep-16	1,117,452	1,117,452	1,117,452	1,117,452	0	0	0	0	1,117,452	Common	85.34%	86.31%	953,634
9059	430000125	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0843	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Aero	100.00%	100.00%	1,116,535
9060	430000126	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0844	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Aero	100.00%	100.00%	1,116,535
9061	430000127	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0847	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9062	430000128	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0850	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9063	430000129	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0851	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9064	430000130	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0854	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9065	430000131	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0856	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9066	430000132	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0857	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9067	430000133	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0858	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9068	430000134	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0859	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9069	430000135	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0860	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9070	430000136	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0861	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9071	430000137	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0862	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
9072	430000138	Small Vehicles	ISUZU D-MAX S-cab HR KA43 N 0863	2-Jan-20	1,116,535	0	0	0	0	1,116,535	0	0	0	Common	85.34%	86.31%	952,851
3807	340001564	Airport Equipment - Car Parki	MECHANIZED SUCTION SWEEPER MACHINE	25-Mar-19	1,115,000	1,115,000	0	0	0	0	1,115,000	0	0	Non Aero	0.00%	0.00%	0
833	240000475	100% Depreciation	Coloumn Light Fixtures - T1A Refurbishment	1-Sep-16	1,112,573	1,112,573	1,112,573	1,112,573	0	0	0	0	1,112,573	Common	85.34%	86.31%	949,470
5916	370000209	Software & program licenses	Oracle tuning Pack-Processor Perpetual	1-Oct-17	1,109,543	1,109,543	1,109,543	0	0	0	0	1,109,543	0	Aero	100.00%	100.00%	1,109,543
9855	450000763	Furniture and fixtures	GODREJ LOCKS FOR AIRSIDE AIRLINE BUILDING	1-Jul-16	1,108,502	1,108,502	1,108,502	1,108,502	0	0	0	0	1,108,502	Non Aero	0.00%	0.00%	0
1502	260000335	Buildings - Operations, Secur	ARFF Building Refurbishment	4-Apr-16	1,107,626	1,107,626	1,107,626	1,107,626	0	0	0	0	1,107,626	Aero	100.00%	100.00%	1,107,626
3792	340001549	Airport Equipment - Operatior	Samsung 40 LED Display PE40C-087PHMJH300002/2!	1-Jan-18	1,100,254	1,063,476	1,063,476	0	0	36,778	0	1,063,476	0	AERO	100.00%	100.00%	1,100,254
7894	400000942	Office Equipment	Online water quality monitoring instrument @ STP	1-Oct-18	1,100,000	1,100,000	0	0	0	0	1,100,000	0	0	Aero	100.00%	100.00%	1,100,000
7905	400000953	Office Equipment	Sanitary Napkin Vending Machine	28-Nov-18	1,100,000	1,100,000	0	0	0	0	1,100,000	0	0	Aero	100.00%	100.00%	1,100,000
1718	260000566	Buildings - Operations, Secur	Passenger Elevator for Crew Frisking	12-Feb-20	1,096,500	0	0	0	0	1,096,500	0	0	0	Aero	100.00%	100.00%	1,096,500
8801	420000601	Electrical & Power House Equ	415 VOLTS FEEDER PILLAR	2-Jul-18	1,095,794	1,095,794	0	0	0	0	1,095,794	0	0	Aero	100.00%	100.00%	1,095,794
9044	430000110	Small Vehicles	Maruti Eriga Zxi (KA 43 N 0417)_for CSR Team	5-Apr-19	1,094,485	0	0	0	0	1,094,485	0	0	0	Common	85.34%	86.31%	934,033
8780	420000578	Electrical & Power House Equ	Electrical Installation Crew Frisking facility	15-Mar-18	1,094,055	1,094,055	871,534	0	0	0	222,521	871,534	0	AERO	100.00%	100.00%	1,094,055
3789	340001546	Airport Equipment - Operatior	HUNTER - WHEEL ALIGNER	15-Feb-18	1,091,500	1,091,500	1,091,500	0	0	0	0	1,091,500	0	AERO	100.00%	100.00%	1,091,500
4230	350000377	Communication Equipment	MTM 5400 VEHICLE MT WITH FIST MIC,& CBL	16-Dec-19	1,090,638	0	0	0	0	1,090,638	0	0	0	Common	85.34%	86.31%	930,750
8938	420000755	Airlines & Lounges	25 Mtr High Mast Lighting-Remote Car Parking	21-Jan-20	1,090,027	0	0	0	0	1,090,027	0	0	0	Non Aero	0.00%	0.00%	0
3580	340001336	Airport Equipment - Operatior	Emergency Exit Signs - T1A Refurb	1-Sep-16	1,087,939	1,087,939	1,087,939	1,087,939	0	0	0	0	1,087,939	Aero	100.00%	100.00%	1,087,939
8069	400001122	Office Equipment	Fargo HDP 5000 PRINTER	12-Dec-19	1,087,500	0	0	0	0	1,087,500	0	0	0	Aero	100.00%	100.00%	1,087,500
10349	450001281	Furniture and fixtures	BOARDING GATE COUNTERS-3000MM x 852MM x 1	1-Oct-18	1,085,339	1,085,339	0	0	0	0	1,085,339	0	0	Aero	100.00%	100.00%	1,085,339
6313	380000323	Safety and security equipmen	Aruba AP-275 wireless access point	1-Mar-17	1,080,379	1,080,379	2,021,618	2,021,618	0	0	-941,239	0	2,021,618	Aero	100.00%	100.00%	1,080,379
1748	270000012	Roads - Parking & Cargo road	GI Chain Link Mesh Fence-P7 Parking	1-Jan-19	1,076,750	1,076,750	0	0	0	0	1,076,750	0	0	Non Aero	0.00%	0.00%	0
9850	450000758	Furniture and fixtures	Sofa chair-Transit Lounge	1-Jun-16	1,076,205	1,076,205	1,076,205	1,076,205	0	0	0	0	1,076,205	Non Aero	0.00%	0.00%	0
7933	400000981	Office Equipment	Cub Cadet Ride on Lawn Mower	11-Oct-18	1,074,600	1,074,600	0	0	0	0	1,074,600	0	0	Common	85.34%	86.31%	917,064
8886	420000689	Electrical & Power House Equ	BMA & SBD Axial Type Exhaust Air fans 16000CFM	1-Jul-19	1,070,008	0	0	0	0	1,070,008	0	0	0	Aero	100.00%	100.00%	1,070,008
8931	420000740	Airlines & Lounges	Energy Meters at Cargo village Office/Warehouses	3-Jan-20	1,066,500	0	0	0	0	1,066,500	0	0	0	Non Aero	0.00%	0.00%	0
6281	380000291	Safety and security equipmen	Fire Extinguishers At T1A Refurbishment Area - L1	1-Sep-16	1,066,422	1,066,422	1,066,422	1,066,422	0	0	0	0	1,066,422	Aero	100.00%	100.00%	1,066,422
9007	430000071	Small Vehicles	Mahindra Thar 4WD BS4 CRDE	6-Oct-16	1,063,776	1,063,776	1,063,776	1,063,776	0	0	0	0	1,063,776	Aero	100.00%	100.00%	1,063,776
5394	360001316	IT Equipment	48 port 10GB Ethernet SFP	1-Oct-19	1,063,025	0	0	0	0	1,063,025	0	0	0	Non Aero	0.00%	0.00%	0
1996	320000088	Water Management System	Soil, Waste,Vent And Rain Water Pipes - Area 11	1-Sep-16	1,062,042	1,062,042	1,062,042	1,062,042	0	0	0	0	1,062,042	Aero	100.00%	100.00%	1,062,042
1538	260000371	Buildings - PTB Related	1.2M High Glass Partition-L-1 Boarding	1-Sep-16	1,059,355	1,059,355	1,059,355	1,059,355	0	0	0	0	1,059,355	Common	85.34%	86.31%	904,054
10195	450001108	Furniture and fixtures	Emergency Exit Sign-Face mounted on wall-530 X 255	1-Jan-18	1,059,161	1,059,161	1,059,161	0	0	0	0	1,059,161	0	AERO	100.00%	100.00%	1,059,161
8726	420000523	Electrical & Power House Equ	SMF Battery 12V / 120AH	3-Oct-17	1,057,980	1,057,980	1,057,980	0	0	0	0	1,057,980	0	AERO	100.00%	100.00%	1,057,980
5400	360001323	IT Equipment	G450 160 CHANNEL DSP DAUGHTER BD NON GSA	7-Jan-20	1,054,341	0	0	0	0	1,054,341	0	0	0	Common	85.34%	86.31%	899,774
5075	360000984	IT Equipment	HP RX2800 I4 RACK-OPTIMIZED SERVER DEV	1-Jan-18	1,053,673	1,053,673	1,053,673	0	0	0	0	1,053,673	0	COMMON	85.34%	86.31%	899,204
2016	320000108	Buildings - Others	STORM WATER DRAINAGE	1-Jul-17	1,052,022	1,052,022	1,052,022	0	0	0	0	1,052,022	0	Common	85.34%	86.31%	897,795
8656	420000453	Electrical & Power House Equ	RMU at PTB basement	1-Jul-17	1,051,305	1,051,305	1,051,305	0	0	0	0	1,051,305	0	Aero	100.00%	100.00%	1,051,305
5404	360001327	IT Equipment	ENTERPRISE SERVER FOR 3G/4G AGGREGATOR	2-Jan-20	1,046,921	0	0	0	0	1,046,921	0	0	0	Aero	100.00%	100.00%	1,046,921
9098	440000017	Large Vehicles	John Deere Tractor - 5065E MFWD-CISF-TCV Tow	27-Mar-18	1,045,731	1,045,731	989,560	0	0	0	56,171	989,560	0	AERO	100.00%	100.00%	1,045,731
7988	400001039	Office Equipment	Water purifier	27-Feb-19	1,045,122	1,045,122	0	0	0	0	1,045,122	0	0	Non Aero	0.00%	0.00%	0
5104	360001013	IT Equipment	9024XL 24-Port 10Gig Ethernet SFP	1-Apr-18	1,044,000	1,044,000	0	0	0	0	1,044,000	0	0	Non Aero	0.00%	0.00%	0
8541	420000337	Electrical & Power House Equ	HBL lead Battery of capacity 48V 1250AH	28-Mar-16	1,038,000	1,014,000	1,014,000	1,014,000	1,014,000	24,000	0	0	0	Aero	100.00%	100.00%	1,038,000
10212	450001125	Furniture and fixtures	Backlit Signages-P4	1-Jan-18	1,037,301	1,037,301	706,901	0	0	0	330,400	706,901	0	Non Aero	0.00%	0.00%	0
9010	430000074	Small Vehicles	MAHINDRA E2O Plus P8-KA43 M8741	23-Apr-17	1,035,709	1,035,709	1,035,709	0	0	0	0	1,035,709	0	AERO	100.00%	100.00%	1,035,709
6584	380000629	Office Equipment	Fire Alarm bial office space at blue dart	11-Dec-19	1,035,113	0	0	0	0	1,035,113	0	0	0	Common	85.34%	86.31%	883,365
6912	390000134	Lighting & Beaconing Airside	Lumino light for bus canopy	1-Mar-17	1,034,288	1,034,288	1,034,288	1,034,288	0	0	0	0	1,034,288	Aero	100.00%	100.00%	1,034,288
1992	320000084	Water Management System	Additional Aeration System at STP	26-Apr-16	1,031,955	1,031,955	980,335	1,031,955	0	0	51,620	-51,620	1,031,955	Aero	100.00%	100.00%	1,031,955
9045	430000111	Small Vehicles	Maruti Vitara Brezza KA43 0451	31-May-19	1,030,559	0	0	0	0	1,030,559	0	0	0	Common	85.34%	86.31%	879,479
9046	430000112	Small Vehicles	Maruti Vitara Brezza KA43 0447	31-May-19	1,030,559	0	0	0	0	1,030,559	0	0	0	Common	85.34%	86.31%	879,479
9047	430000113	Small Vehicles	Maruti Vitara Brezza KA43 0453	31-May-19	1,030,559	0	0	0	0	1,030,559	0	0	0	Common	85.34%	86.31%	879,479
9048	430000114	Small Vehicles	Maruti Vitara Brezza KA43 0452	31-May-19	1,030,559	0	0	0	0	1,030,559	0	0	0	Common	85.34%	86.31%	879,479
9049	430000115	Small Vehicles	Maruti Vitara Brezza KA43 0454	31-May-19	1,030,559	0	0	0	0	1,030,559	0	0	0	Common	85.34%	86.31%	879,479
2207	330000154	Air-conditioning	CASSETTE TYPE AC - 4TR UNITES	5-Jul-18	1,030,336	1,030,336	0	0	0	0	1,030,336	0	0	Common	85.34%	86.31%	879,289
10064	450000977	Furniture and fixtures	L Shape Workstation-1500X600mm-A-Cabin-8 AW-31 &	1-Jul-17	1,028,168	1,028,168	1,028,168	0	0	0	0	1,028,168	0	Common	85.34%	86.31%	877,438
7679	400000719	Office Equipment	DRINKING WATER PURIFIER WITH FOUNTAIN-Toile	1-Oct-16	1,022,594	1,022,594	1,022,594	1,022,594	0	0	0	0	1,022,594	Aero	100.00%	100.00%	1,022,594
7680	400000720	Office Equipment	DRINKING WATER PURIFIER WITH FOUNTAIN-Toile	1-Oct-16	1,022,594	1,022,594	1,022,594	1,022,594	0	0	0	0	1,022,594	Aero	100.00%	100.00%	1,022,594
2051	320000144	Water Management System	S&I presure boosting syst	2-Jan-20	1,016,949	0	0	0	0	1,016,949	0	0	0	Aero	100.00%	100.00%	1,016,949
5359	360001281	IT Equipment	ARUBA AP-305 DUAL 2X2/3X3 802.11AC AP	11-Dec-19	1,016,340	0	0	0	0	1,016,340	0	0	0	Common	85.34%	86.31%	867,345
9057	430000123	Small Vehicles	Mahindra Bolero Vehicle- KA43 N0827	17-Dec-19	1,015,621	0	0	0	0	1,015,621	0	0	0	Aero	100.00%	100.00%	1,015,621
9058	430000124	Small Vehicles	Mahindra Bolero Vehicle- KA43 N0824	17-Dec-19	1,015,621	0	0	0	0	1,015,621	0	0	0	Aero	100.00%	100.00%	1,015,621
7676	400000716	Office Equipment	DRINKING WATER PURIFIER WITH FOUNTAIN-Toile	1-Oct-16	1,015,227	1,015,227	1,015,227	1,015,227	0	0	0	0	1,015,227	Aero	100.00%	100.00%	1,015,227
7678	400000718	Office Equipment	DRINKING WATER PURIFIER+FOUNTAIN-Toilet 5 In	1-Oct-16	1,015,227	1,015,227	1,015,227	1,015,227	0	0	0	0	1,015,227	Aero	100.00%	100.00%	1,015,227
7675	400000715	Office Equipment	DRINKING WATER PURIFIER WITH FOUNTAIN-Toile	1-Oct-16	1,015,004	1,015,004	1,015,004	1,015,004	0	0	0	0	1,015,004	Aero	100.00%	100.00%	1,015,004
7677	400000717	Office Equipment	DRINKING WATER PURIFIER+FOUNTAIN-Toilet 5 Do	1-Oct-16	1,015,004	1,015,004	1,015,004	1,015,004	0	0	0	0	1,015,004	Aero	100.00%	100.00%	1,015,004
6328	380000338	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	1-Jun-17	1,012,120	1,012,120	1,012,120	0	0	0	0	1,012,120	0	AERO	100.00%	100.00%	1,012,120
1701	260000542	Buildings - Operations, Secur	Civil work for ATRS and Screening room	16-Sep-19	1,009,095	0	0	0	0	1,009,095	0	0	0	Aero	100.00%	100.00%	1,009,095
1990	320000082	Water Management System	STP Inlet Works	1-Apr-16	1,008,765	1,008,765	1,060,385	1,008,765	0	0	-51,620	51,620	1,008,765	Aero	100.00%	100.00%	1,008,765
6398	380000414	Safety and security equipmen	CCTV Camaras for RET A6 & A7, (incls GI Pole)	3-Oct-18	1,008,300	1,008,300	0	0	0	0	1,008,300	0	0	Aero	100.00%	100.00%	1,008,300
5048	360000956	IT Equipment	Aruba AP-205 with mounting accessories	1-Jul-17	1,008,257	1,008,257	1,008,257	0	0	0	0	1,008,257	0	Common	85.34%	86.31%	860,446
10039	450000952	Furniture and fixtures	TVOA Counters	10-May-17	1,006,551	1,006,551	1,006,551	0	0	0	0	1,006,551	0	AERO	100.00%	100.00%	1,006,551
6299	380000309	Safety and security equipmen	Access Control Panel - 8 Door	14-Mar-17	1,005,419	1,005,419	1,005,419	1,005,419	0	0	0	0	1,005,419	Aero	100.00%	100.00%	1,005,419
2162	330000108	Air-conditioning	HVAC-Transit Lounge	1-Jun-16	1,005,093	1,005,093	1,005,093	1,005,093	0	0	0	0	1,005,093	Non Aero	0.00%	0.00%	0
2000	320000092	Water Management System	200MM Model-AXR200G-Online Water Flow Meter	3-Jan-17	1,002,613	1,002,613	1,002,613	1,002,613	0	0	0	0	1,002,613	Aero	100.00%	100.00%	1,002,613
8621	420000418	Electrical & Power House Equ	Air ozonator system-Collection Well	1-Mar-17	1,001,626	1,001,626	1,001,626	1,001,626	0	0	0	0	1,001,626	Aero	100.00%	100.00%	1,001,626
3794	340001551	Airport Equipment - Operatior	ITC of SAC Client system at AOCC	11-Apr-18	1,000,000	1,000,000	0	0	0	0	1,000,000	0	0	Aero	100.00%	100.00%	1,000,000
8729	420000526	Electrical & Power House Equ	DCPS Battery bank 40M tower	1-Oct-17	995,750	995,750	995,750	0	0	0	0	995,750	0	AERO	100.00%	100.00%	995,750
6303	380000313	Safety and security equipmen	Quick response system for panel	28-Feb-17	995,417	995,417	995,417	995,417	0	0	0	0	995,417	Aero	100.00%	100.00%	995,417
9056	430000122	Small Vehicles	TATA Ace-KA 43 A 453(HYDRAULIC TOWING FABRI	19-Dec-19	994,360	0	0	0	0	994,360	0	0	0	Common	85.34%	86.31%	848,587
6572	380000617	Safety and security equipmen	BOSCH PTZ CAMERA P/N: MIC-7502-Z30B	1-Oct-19	992,152	0	0	0	0	992,152	0	0	0	Aero	100.00%	100.00%	992,152
6574	380000619	Safety and security equipmen	BOSCH PTZ CAMERA P/N: MIC-7502-Z30B	1-Oct-19	992,152	0	0	0	0	992,152	0	0	0	Aero	100.00%	100.00%	992,152
6557	380000602	Safety and security equipmen	SBD Fixed Camera (day night) NDI-50022-A3	1-Jul-19	991,978	0	0	0	0	991,978	0	0	0	Aero	100.00%	100.00%	991,978
8696	420000493	Electrical installation	negative section hydropneumatic system-Domestic	1-Jul-17	988,135	988,135	988,135	0	0	0	0	988,135	0	Common	85.34%	86.31%	843,275
9012	430000076	Small Vehicles	MAHINDRA TUV 300 T4+ Silver-KA43 M8742	1-May-17	987,020	987,020	987,020	0	0	0	0	987,020	0	Aero	100.00%	100.00%	987,020
5071	360000980	IT Equipment	HP Server DL380 Gen9 8SFF 6 Core UAT DEV	1-Jan-18	985,309	985,309	985,309	0	0	0	0	985,309	0	AERO	100.00%	100.00%	985,309
3725	340001481	Airport Equipment - Operatior	Samsung-40" LED display Model DH40D	1-Jun-17	985,027	985,027	985,027	0	0	0	0	985,027	0	AERO	100.00%	100.00%	985,027
5052	360000960	IT Equipment	HPE MSL4048 0-DRIVE TAPE LIBRARY	13-Oct-17	981,126	981,126	981,126	0	0	0	0	981,126	0	AERO	100.00%	100.00%	981,126
9081	430000147	Small Vehicles	Mahindra Bolero Power+ SLX KA 43 N 1072	29-Feb-20	980,275	0	0	0	0	980,275	0	0	0	Aero	100.00%	100.00%	980,275
9082	430000148	Small Vehicles	Mahindra Bolero Power+ SLX KA43 N 1070	29-Feb-20	980,275	0	0	0	0	980,275	0	0	0	Aero	100.00%	100.00%	980,275
9083	430000149	Small Vehicles	Mahindra Bolero Power+ SLX KA 43 N 1069	29-Feb-20	980,275	0	0	0	0	980,275	0	0	0	Aero	100.00%	100.00%	980,275
6991	390000215	Lighting & Beaconing	290W LED flood light-retrofit	28-Jan-20	980,000	0	0	0	0	980,000	0	0	0	Common	85.34%	86.31%	836,332
1995	320000087	Water Management System	Drinking Water Supply System - Phe - T1A Refurb-L1	1-Sep-16	977,117	977,117	977,117	977,117	0	0	0	0	977,117	Aero	100.00%	100.00%	977,117
10485	450001418	Furniture and fixtures	3 draw mobile metal pedestal - 390 x 435 x 646mm B	11-Dec-19	974,678	0	0	0	0	974,678	0	0	0	Common	85.34%	86.31%	831,790
6548	380000592	Safety and security equipmen	Auditory Remotely Operated Gas Canon	23-Aug-19	972,000	0	0	0	0	972,000	0	0	0	Aero	100.00%	100.00%	972,000
1911	310000125	Roads - Parking & Cargo road	Pedestrian Guard Hand Rail-Remote Car Parking	21-Jan-20	971,549	0	0	0	0	971,549	0	0	0	Non Aero	0.00%	0.00%	0
10342	450001274	Furniture and fixtures	4 Seater Single Row Modular Chair-WBB	1-Oct-18	971,537	971,537	0	0	0	0	971,537	0	0	Aero	100.00%	100.00%	971,537
5096	360001005	IT Equipment	Fluke DSX-5000 Cable Analyzer™ for cop	1-Jan-18	970,600	970,600	970,600	0	0	0	0	970,600	0	COMMON	85.34%	86.31%	828,310
5069	360000978	IT Equipment	HP Server DL380 Gen9 8SFF 4 Core PRD	1-Jan-18	969,408	969,408	969,408	0	0	0	0	969,408	0	AERO	100.00%	100.00%	969,408
3790	340001547	Airport Equipment - Operatior	ONLINE MONITORING SYTEM	4-Jan-18	968,290	968,290	968,290	0	0	0	0	968,290	0	AERO	100.00%	100.00%	968,290
1591	260000425	Buildings - Operations, Secur	PHE Works- Toilet 3, 4, 5	1-Oct-16	962,863	962,863	962,863	962,863	0	0	0	0	962,863	Aero	100.00%	100.00%	962,863
1526	260000359	Buildings - Operations, Secur	Toilet Civil works	1-Sep-16	959,509	959,509	663,728	663,728	0	0	295,781	0	663,728	Aero	100.00%	100.00%	959,509
917	240000561	100% Depreciation	LED Batten Ceiling	1-Oct-17	958,938	958,938	958,938	0	0	0	0	958,938	0	AERO	100.00%	100.00%	958,938
6967	390000191	Lighting & Beaconing Airside	IHP INSET FITTING & SHALLOW BASE	28-Feb-19	956,781	956,781	0	0	0	0	956,781	0	0	Aero	100.00%	100.00%	956,781
3759	340001515	Airport Equipment - Operatior	Clarifier assembly and scrapper	1-Oct-17	956,065	956,065	956,065	0	0	0	0	956,065	0	Aero	100.00%	100.00%	956,065
6294	380000304	Safety and security equipmen	Fire Fighting Works-Toilets 1,2 & 6	1-Oct-16	951,105	951,105	951,105	951,105	0	0	0	0	951,105	Aero	100.00%	100.00%	951,105
9017	430000081	Small Vehicles	L&T MINI EARTH VIBRATORY COMPACTOR	4-Jan-18	950,000	950,000	950,000	0	0	0	0	950,000	0	AERO	100.00%	100.00%	950,000
5064	360000972	IT Equipment	Fiber cabling for Telco's mobile infrastructure	1-Oct-17	949,653	949,653	949,653	0	0	0	0	949,653	0	COMMON	85.34%	86.31%	810,434
5076	360000985	IT Equipment	HPE DL160 GEN9 8SFF CTO SERVER	1-Jan-18	947,717	947,717	947,717	0	0	0	0	947,717	0	COMMON	85.34%	86.31%	808,782
1661	260000495	Buildings - PTB Related	Pre Fabricated shelter for ICT Tower	1-Dec-17	947,103	947,103	947,103	0	0	0	0	947,103	0	COMMON	85.34%	86.31%	808,257
6549	380000593	Safety and security equipmen	Six shot launcher with accessories	23-Aug-19	939,520	0	0	0	0	939,520	0	0	0	Aero	100.00%	100.00%	939,520
8697	420000494	Electrical installation	negative section hydropneumatic system-Reclaimed	1-Jul-17	938,242	938,242	938,242	0	0	0	0	938,242	0	Common	85.34%	86.31%	800,696
5991	370000298	Software & program licenses	AURA R7 CORE SUITE ADD SW LIC:NU;CU;SR	2-Jan-20	937,938	0	0	0	0	937,938	0	0	0	Common	85.34%	86.31%	800,436
5166	360001076	IT Equipment	48 port Network switch (AL4800C88-E6)-WBB	1-Oct-18	934,246	934,246	0	0	0	0	934,246	0	0	Aero	100.00%	100.00%	934,246
4169	350000316	Communication Equipment	Avaya I P Phones	15-Nov-16	934,216	934,216	934,216	934,216	0	0	0	0	934,216	Common	85.34%	86.31%	797,260
9851	450000759	Furniture and fixtures	Recliner-Transit Lounge	1-Jun-16	932,711	932,711	932,711	932,711	0	0	0	0	932,711	Non Aero	0.00%	0.00%	0

S NO	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
5113	1,070,164	0	0	0	39,073	1,070,164	0	0	Common	85.73%	85.73%	1,114,280	1,075,029	0	0	0	39,251	1,075,029	0	0
4188	1,296,000	0	0	0	0	1,296,000	0	0	Aero	100.00%	100.00%	1,296,000	1,296,000	0	0	0	0	1,296,000	0	0
1703	0	0	0	0	1,295,640	0	0	0	Aero	100.00%	100.00%	1,295,640	0	0	0	0	1,295,640	0	0	0
1509	1,291,323	1,291,323	1,291,323	0	0	0	0	1,291,323	Aero	100.00%	100.00%	1,291,323	1,291,323	1,291,323	1,291,323	0	0	0	0	1,291,323
5984	0	0	0	0	1,097,552	0	0	0	Common	85.73%	85.73%	1,102,542	0	0	0	0	1,102,542	0	0	0
10443	0	0	0	0	1,284,949	0	0	0	Aero	100.00%	100.00%	1,284,949	0	0	0	0	1,284,949	0	0	0
3802	1,284,468	0	0	0	0	1,284,468	0	0	Aero	100.00%	100.00%	1,284,468	1,284,468	0	0	0	0	1,284,468	0	0
3577	1,278,440	1,278,440	1,278,440	0	0	0	0	1,278,440	Aero	100.00%	100.00%	1,278,440	1,278,440	1,278,440	1,278,440	0	0	0	0	1,278,440
9091	1,263,682	1,263,682	1,263,682	0	0	0	0	1,263,682	Aero	100.00%	100.00%	1,263,682	1,263,682	1,263,682	1,263,682	0	0	0	0	1,263,682
6921	1,262,898	1,262,898	0	0	0	0	1,262,898	0	Aero	100.00%	100.00%	1,262,898	1,262,898	1,262,898	0	0	0	0	1,262,898	0
5346	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5347	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5348	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5349	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5350	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5351	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5352	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
5353	0	0	0	0	1,071,551	0	0	0	Common	85.73%	85.73%	1,076,423	0	0	0	0	1,076,423	0	0	0
6377	1,252,753	1,179,108	0	0	0	73,644	1,179,108	0	AERO	100.00%	100.00%	1,252,753	1,252,753	1,179,108	0	0	0	73,644	1,179,108	0
9077	0	0	0	0	1,251,261	0	0	0	Aero	100.00%	100.00%	1,251,261	0	0	0	0	1,251,261	0	0	0
8741	1,243,552	1,243,552	0	0	0	0	1,243,552	0	AERO	100.00%	100.00%	1,243,552	1,243,552	1,243,552	0	0	0	0	1,243,552	0
8554	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6388	1,241,460	0	0	0	0	1,241,460	0	0	Aero	100.00%	100.00%	1,241,460	1,241,460	0	0	0	0	1,241,460	0	0
8704	1,240,761	1,240,761	0	0	0	0	1,240,761	0	Common	85.73%	85.73%	1,063,679	1,063,679	1,063,679	0	0	0	0	1,063,679	0
8850	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1709	0	0	0	0	1,238,381	0	0	0	Aero	100.00%	100.00%	1,238,381	0	0	0	0	1,238,381	0	0	0
849	1,237,631	1,237,631	1,237,631	0	0	0	0	1,237,631	Aero	100.00%	100.00%	1,237,631	1,237,631	1,237,631	1,237,631	0	0	0	0	1,237,631
5390	0	0	0	0	1,052,634	0	0	0	Common	85.73%	85.73%	1,057,420	0	0	0	0	1,057,420	0	0	0
6895	1,049,970	1,061,905	1,061,905	0	0	-11,934	0	1,061,905	Common	85.73%	85.73%	1,054,744	1,054,744	1,054,744	1,054,744	0	0	0	0	1,054,744
5181	1,045,403	0	0	0	0	1,045,403	0	0	Common	85.73%	85.73%	1,050,156	1,050,156	0	0	0	0	1,050,156	0	0
10192	1,221,784	1,221,784	0	0	0	0	1,221,784	0	AERO	100.00%	100.00%	1,221,784	1,221,784	1,221,784	0	0	0	0	1,221,784	0
3822	0	0	0	0	1,220,000	0	0	0	Aero	100.00%	100.00%	1,220,000	0	0	0	0	1,220,000	0	0	0
10282	1,214,501	0	0	0	0	1,214,501	0	0	Aero	100.00%	100.00%	1,214,501	1,214,501	0	0	0	0	1,214,501	0	0
10642	1,201,654	1,333,262	0	0	0	-131,608	1,333,262	0	AERO	100.00%	100.00%	1,201,654	1,201,654	1,333,262	0	0	0	-131,608	1,333,262	0
1510	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2189	1,019,876	1,031,469	0	0	0	-11,592	1,031,469	0	Common	85.73%	85.73%	1,024,513	1,024,513	1,024,513	0	0	0	0	1,024,513	0
3575	1,195,000	1,195,000	1,195,000	0	0	0	0	1,195,000	Aero	100.00%	100.00%	1,195,000	1,195,000	1,195,000	1,195,000	0	0	0	0	1,195,000
10332	1,194,998	0	0	0	0	1,194,998	0	0	Aero	100.00%	100.00%	1,194,998	1,194,998	0	0	0	0	1,194,998	0	0
5114	973,729	0	0	0	35,552	973,729	0	0	Common	85.73%	85.73%	1,013,870	978,156	0	0	0	35,714	978,156	0	0
1516	1,004,527	1,015,945	1,015,945	0	0	-11,418	0	1,015,945	Common	85.73%	85.73%	1,009,094	1,009,094	1,009,094	1,009,094	0	0	0	0	1,009,094
1633	1,174,232	1,174,232	1,174,232	0	0	0	0	1,174,232	Aero	100.00%	100.00%	1,174,232	1,174,232	1,174,232	1,174,232	0	0	0	0	1,174,232
5095	997,889	1,009,231	0	0	0	-11,342	1,009,231	0	COMMON	85.73%	85.73%	1,002,426	1,002,426	1,002,426	0	0	0	0	1,002,426	0
4161	991,729	1,003,001	1,003,001	0	0	-11,272	0	1,003,001	Common	85.73%	85.73%	996,238	996,238	996,238	996,238	0	0	0	0	996,238
3801	1,161,500	0	0	0	0	1,161,500	0	0	Aero	100.00%	100.00%	1,161,500	1,161,500	0	0	0	0	1,161,500	0	0
3783	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3820	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5214	0	0	0	0	1,153,658	0	0	0	Aero	100.00%	100.00%	1,153,658	0	0	0	0	1,153,658	0	0	0
10339	1,152,895	0	0	0	0	1,152,895	0	0	Aero	100.00%	100.00%	1,152,895	1,152,895	0	0	0	0	1,152,895	0	0
8658	1,147,157	1,147,157	0	0	0	0	1,147,157	0	Common	85.73%	85.73%	983,435	983,435	983,435	0	0	0	0	983,435	0
2052	0	0	0	0	1,144,067	0	0	0	Aero	100.00%	100.00%	1,144,067	0	0	0	0	1,144,067	0	0	0
1615	1,142,091	1,142,091	1,142,091	0	0	0	0	1,142,091	Aero	100.00%	100.00%	1,142,091	1,142,091	1,142,091	1,142,091	0	0	0	0	1,142,091
9036	974,550	0	0	0	0	974,550	0	0	Common	85.73%	85.73%	978,980	978,980	0	0	0	0	978,980	0	0
5919	1,141,253	1,141,253	0	0	0	0	1,141,253	0	AERO	100.00%	100.00%	1,141,253	1,141,253	1,141,253	0	0	0	0	1,141,253	0
6945	968,814	979,826	0	0	0	-11,012	979,826	0	Common	85.73%	85.73%	973,219	973,219	973,219	0	0	0	0	973,219	0
8756	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5080	1,133,117	1,133,117	0	0	0	0	1,133,117	0	AERO	100.00%	100.00%	1,133,117	1,133,117	1,133,117	0	0	0	0	1,133,117	0
8857	1,132,395	0	0	0	0	1,132,395	0	0	Common	85.73%	85.73%	970,780	970,780	0	0	0	0	970,780	0	0
9013	1,130,098	1,130,098	0	0	0	0	1,130,098	0	Aero	100.00%	100.00%	1,130,098	1,130,098	1,130,098	0	0	0	0	1,130,098	0
8773	1,128,574	1,128,574	0	0	0	0	1,128,574	0	Common	85.73%	85.73%	967,504	967,504	967,504	0	0	0	0	967,504	0
3567	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3559	1,122,375	1,122,375	1,122,375	0	0	0	0	1,122,375	Aero	100.00%	100.00%	1,122,375	1,122,375	1,122,375	1,122,375	0	0	0	0	1,122,375
5115	956,875	0	0	0	0	956,875	0	0	Common	85.73%	85.73%	961,225	961,225	0	0	0	0	961,225	0	0
8129	0	0	0	0	1,118,600	0	0	0	Aero	100.00%	100.00%	1,118,600	0	0	0	0	1,118,600	0	0	0
5159	1,118,400	0	0	0	0	1,118,400	0	0	Aero	100.00%	100.00%	1,118,400	1,118,400	0	0	0	0	1,118,400	0	0
8849	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6346	953,726	964,567	0	0	0	-10,840	964,567	0	Common	85.73%	85.73%	958,062	958,062	958,062	0	0	0	0	958,062	0
8568	953,634	964,473	964,473	0	0	-10,839	0	964,473	Common	85.73%	85.73%	957,969	957,969	957,969	957,969	0	0	0	0	957,969
9059	0	0	0	0	1,116,535	0	0	0	Aero	100.00%	100.00%	1,116,535	0	0	0	0	1,116,535	0	0	0
9060	0	0	0	0	1,116,535	0	0	0	Aero	100.00%	100.00%	1,116,535	0	0	0	0	1,116,535	0	0	0
9061	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9062	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9063	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9064	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9065	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9066	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9067	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9068	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9069	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9070	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9071	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
9072	0	0	0	0	952,851	0	0	0	Common	85.73%	85.73%	957,183	0	0	0	0	957,183	0	0	0
3807	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
833	949,470	960,262	960,262	0	0	-10,792	0	960,262	Common	85.73%	85.73%	953,787	953,787	953,786	953,787	0	0	0	0	953,787
5916	1,109,543	1,109,543	0	0	0	0	1,109,543	0	Aero	100.00%	100.00%	1,109,543	1,109,543	1,109,543	0	0	0	0	1,109,543	0
9855	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1502	1,107,626	1,107,626	1,107,626	0	0	0	0	1,107,626	Aero	100.00%	100.00%	1,107,626	1,107,626	1,107,626	1,107,626	0	0	0	0	1,107,626
3792	1,063,476	1,063,476	0	0	36,778	0	1,063,476	0	AERO	100.00%	100.00%	1,100,254	1,063,476	1,063,476	0	0	36,778	0	1,063,476	0
7894	1,100,000	0	0	0	0	1,100,000	0	0	Aero	100.00%	100.00%	1,100,000	1,100,000	0	0	0	0	1,100,000	0	0
7905	1,100,000	0	0	0	0	1,100,000	0	0	Aero	100.00%	100.00%	1,100,000	1,100,000	0	0	0	0	1,100,000	0	0
1718	0	0	0	0	1,096,500	0	0	0	Aero	100.00%	100.00%	1,096,500	0	0	0	0	1,096,500	0	0	0
8801	1,095,794	0	0	0	0	1,095,794	0	0	Common	85.73%	85.73%	939,402	939,402	0	0	0	0	939,402	0	0
9044	0	0	0	0	934,033	0	0	0	Common	85.73%	85.73%	938,280	0	0	0	0	938,280	0	0	0
8780	1,094,055	871,534	0	0	0	222,521	871,534	0	Common	85.73%	85.73%	937,911	937,911	747,148	0	0	0	190,763	747,148	0
3789	1,091,500	1,091,500	0	0	0	0	1,091,500	0	AERO	100.00%	100.00%	1,091,500	1,091,500	1,091,500	0	0	0	0	1,091,500	0
4230	0	0	0	0	930,750	0	0	0	Common	85.73%	85.73%	934,982	0	0	0	0	934,982	0	0	0
8938	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3580	1,087,939	1,087,939	1,087,939	0	0	0	0	1,087,939	Aero	100.00%	100.00%	1,087,939	1,087,939	1,087,939	1,087,939	0	0	0	0	1,087,939
8069	0	0	0	0	1,087,500	0	0	0	Aero	100.00%	100.00%	1,087,500	0	0	0	0	1,087,500	0	0	0
10349	1,085,339	0	0	0	0	1,085,339	0	0	Aero	100.00%	100.00%	1,085,339	1,085,339	0	0	0	0	1,085,339	0	0
6313	1,080,379	2,021,618	2,021,618	0	0	-941,239	0	2,021,618	Aero	100.00%	100.00%	1,080,379	1,080,379	2,021,618	2,021,618	0	0	-941,239	0	2,021,618
1748	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9850	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7933	917,064	0	0	0	0	917,064	0	0	Common	85.73%	85.73%	921,233	921,233	0	0	0	0	921,233	0	0
8886	0	0	0	0	1,070,008	0	0	0	Aero	100.00%	100.00%	1,070,008	0	0	0	0	1,070,008	0	0	0
8931	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6281	1,066,422	1,066,422	1,066,422	0	0	0	0	1,066,422	Aero	100.00%	100.00%	1,066,422	1,066,422	1,066,422	1,066,422	0	0	0	0	1,066,422
9007	1,063,776	1,063,776	1,063,776	0	0	0	0	1,063,776	Aero	100.00%	100.00%	1,063,776	1,063,776	1,063,776	1,063,776	0	0	0	0	1,063,776
5394	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1996	1,062,042	1,062,042	1,062,042	0	0	0	0	1,062,042	Common	85.73%	85.73%	910,467	910,467	910,468	910,467	0	0	0	0	910,467
1538	904,054	914,330	914,329	0	0	-10,276	0	914,329	Common	85.73%	85.73%	908,164	908,164	908,164	908,164	0	0	0	0	908,164
10195	1,059,161	1,059,161	0	0	0	0	1,059,161	0	AERO	100.00%	100.00%	1,059,161	1,059,161	1,059,161	0	0	0	0	1,059,161	0
8726	1,057,980	1,057,980	0	0	0	0	1,057,980	0	Common	85.73%	85.73%	906,985	906,985	906,985	0	0	0	0	906,985	0
5400	0	0	0	0	899,774	0	0	0	Common	85.73%	85.73%	903,865	0	0	0	0	903,865	0	0	0
5075	899,204	909,425	0	0	0	-10,221	909,425	0	COMMON	85.73%	85.73%	903,293	903,293	903,293	0	0	0	0	903,293	0
2016	897,795	908,000	0	0	0	-10,205	908,000	0	Common	85.73%	85.73%	901,877	901,877	901,877	0	0	0	0	901,877	0
8656	1,051,305	1,051,305	0	0	0	0	1,051,305	0	Common	85.73%	85.73%	901,263	901,263	901,263	0	0	0	0	901,263	0
5404	0	0	0	0	1,046,921	0	0	0	Aero	100.00%	100.00%	1,046,921	0	0	0	0	1,046,921	0	0	0
9098	1,045,731	989,560	0	0	0	56,171	989,560	0	AERO	100.00%	100.00%	1,045,731	1,045,731	989,560	0	0	0	56,171	989,560	0
7988	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5104	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8541	1,014,000	1,014,000	1,014,000	1,014,000	24,000	0	0	0	Aero	100.00%	100.00%	1,038,000	1,014,000	1,014,000	1,014,000	1,014,000	24,000	0	0	0
10212	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9010	1,035,709	1,035,709	0	0	0	0	1,035,709	0	AERO	100.00%	100.00%	1,035,709	1,035,709	1,035,709	0	0	0	0	1,035,709	0
6584	0	0	0	0	883,365	0	0	0	Common	85.73%	85.73%	887,382	0	0	0	0	887,382	0	0	0
6912	1,034,288	1,034,288	1,034,288	0	0	0	0	1,034,288	Aero	100.00%	100.00%	1,034,288	1,034,288	1,034,288	1,034,288	0	0	0	0	1,034,288
1992	1,031,955	980,335	1,031,955	0	0	51,620	-51,620	1,031,955	Aero	100.00%	100.00%	1,031,955	1,031,955	980,335	1,031,955	0	0	51,620	-51,620	1,031,955
9045	0	0	0	0	879,479	0	0	0	Common	85.73%	85.73%	883,478	0	0	0	0	883,478	0	0	0
9046	0	0	0	0	879,479	0	0	0	Common	85.73%	85.73%	883,478	0	0	0	0	883,478	0	0	0
9047	0	0	0	0	879,479	0	0	0	Common	85.73%	85.73%	883,478	0	0	0	0	883,478	0	0	0
9048	0	0	0	0	879,479	0	0	0	Common	85.73%	85.73%	883,478	0	0	0	0	883,478	0	0	0
9049	0	0	0	0	879,479	0	0	0	Common	85.73%	85.73%	883,478	0	0	0	0	883,478	0	0	0
2207	879,289	0	0	0	0	879,289	0	0	Common	85.73%	85.73%	883,286	883,286	0	0	0	0	883,286	0	0
10064	877,438	887,412	0	0	0	-9,973	887,412	0	Common	85.73%	85.73%	881,428	881,428	881,428	0	0	0	0	881,428	0
7679	1,022,594	1,022,594	1,022,594	0	0	0	0	1,022,594	Aero	100.00%	100.00%	1,022,594	1,022,594	1,022,594	1,022,594	0	0	0	0	1,022,594
7680	1,022,594	1,022,594	1,022,594	0	0	0	0	1,022,594	Aero	100.00%	100.00%	1,022,594	1,022,594	1,022,594	1,022,594	0	0	0	0	1,022,594
2051	0	0	0	0	1,016,949	0	0	0	Aero	100.00%	100.00%	1,016,949	0	0	0	0	1,016,949	0	0	0
5359	0	0	0	0	867,345	0	0	0	Common	85.73%	85.73%	871,288	0	0	0	0	871,288	0	0	0
9057	0	0	0	0	1,015,621	0	0	0	Aero	100.00%	100.00%	1,015,621	0	0	0	0	1,015,621	0	0	0
9058	0	0	0	0	1,015,621	0	0	0	Aero	100.00%	100.00%	1,015,621	0	0	0	0	1,015,621	0	0	0
7676	1,015,227	1,015,227	1,015,227	0	0	0	0	1,015,227	Aero	100.00%	100.00%	1,015,227	1,015,227	1,015,227	1,015,227	0	0	0	0	1,015,227
7678	1,015,227	1,015,227	1,015,227	0	0	0	0	1,015,227	Aero	100.00%	100.00%	1,015,227	1,015,227	1,015,227	1,015,227	0	0	0	0	1,015,227
7675	1,015,004	1,015,004	1,015,004	0	0	0	0	1,015,004	Aero	100.00%	100.00%	1,015,004	1,015,004	1,015,004	1,015,004	0	0	0	0	1,015,004
7677	1,015,004	1,015,004	1,015,004	0	0	0	0	1,015,004	Aero	100.00%	100.00%	1,015,004	1,015,004	1,015,004	1,015,004	0	0	0	0	1,015,004
6328	1,012,120	1,012,120	0	0	0	0	1,012,120	0	AERO	100.00%	100.00%	1,012,120	1,012,120	1,012,120	0	0	0	0	1,012,120	0
1701	0	0	0	0	1,009,095	0	0	0	Aero	100.00%	100.00%	1,009,095	0	0	0	0	1,009,095	0	0	0
1990	1,008,765	1,060,385	1,008,765	0	0	-51,620	51,620	1,008,765	Aero	100.00%	100.00%	1,008,765	1,008,765	1,060,385	1,008,765	0	0	-51,620	51,620	1,008,765
6398	1,008,300	0	0	0	0	1,008,300	0	0	Aero	100.00%	100.00%	1,008,300	1,008,300	0	0	0	0	1,008,300	0	0
5048	860,446	870,226	0	0	0	-9,780	870,226	0	Common	85.73%	85.73%	864,358	864,358	864,358	0	0	0	0	864,358	0
10039	1,006,551	1,006,551	0	0	0	0	1,006,551	0	AERO	100.00%	100.00%	1,006,551	1,006,551	1,006,551	0	0	0	0	1,006,551	0
6299	1,005,419	1,005,419	1,005,419	0	0	0	0	1,005,419	Aero	100.00%	100.00%	1,005,419	1,005,419	1,005,419	1,005,419	0	0	0	0	1,005,419
2162	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2000	1,002,613	1,002,613	1,002,613	0	0	0	0	1,002,613	Aero	100.00%	100.00%	1,002,613	1,002,613	1,002,613	1,002,613	0	0	0	0	1,002,613
8621	1,001,626	1,001,626	1,001,626	0	0	0	0	1,001,626	Common	85.73%	85.73%	858,674	858,674	858,674	858,674	0	0	0	0	858,674
3794	1,000,000	0	0	0	0	1,000,000	0	0	Aero	100.00%	100.00%	1,000,000	1,000,000	0	0	0	0	1,000,000	0	0
8729	995,750	995,750	0	0	0	0	995,750	0	Common	85.73%	85.73%	853,637	853,637	853,637	0	0	0	0	853,637	0
6303	995,417	995,417	995,417	0	0	0	0	995,417	Aero	100.00%	100.00%	995,417	995,417	995,417	995,417	0	0	0	0	995,417
9056	0	0	0	0	848,587	0	0	0	Common	85.73%	85.73%	852,445	0	0	0	0	852,445	0	0	0
6572	0	0	0	0	992,152	0	0	0	Aero	100.00%	100.00%	992,152	0	0	0	0	992,152	0	0	0
6574	0	0	0	0	992,152	0	0	0	Aero	100.00%	100.00%	992,152	0	0	0	0	992,152	0	0	0
6557	0	0	0	0	991,978	0	0	0	Aero	100.00%	100.00%	991,978	0	0	0	0	991,978	0	0	0
8696	843,275	852,859	0	0	0	-9,585	852,859	0	Common	85.73%	85.73%	847,108	847,108	847,108	0	0	0	0	847,108	0
9012	987,020	987,020	0	0	0	0	987,020	0	Aero	100.00%	100.00%	987,020	987,020	987,020	0	0	0	0	987,020	0
5071	985,309	985,309	0	0	0	0	985,309	0	AERO	100.00%	100.00%	985,309	985,309	985,309	0	0	0	0	985,309	0
3725	985,027	985,027	0	0	0	0	985,027	0	AERO	100.00%	100.00%	985,027	985,027	985,027	0	0	0	0	985,027	0
5052	981,126	981,126	0	0	0	0	981,126	0	AERO	100.00%	100.00%	981,126	981,126	981,126	0	0	0	0	981,126	0
9081	0	0	0	0	980,275	0	0	0	Aero	100.00%	100.00%	980,275	0	0	0	0	980,275	0	0	0
9082	0	0	0	0	980,275	0	0	0	Aero	100.00%	100.00%	980,275	0	0	0	0	980,275	0	0	0
9083	0	0	0	0	980,275	0	0	0	Aero	100.00%	100.00%	980,275	0	0	0	0	980,275	0	0	0
6991	0	0	0	0	836,332	0	0	0	Common	85.73%	85.73%	840,134	0	0	0	0	840,134	0	0	0
1995	977,117	977,117	977,117	0	0	0	0	977,117	Aero	100.00%	100.00%	977,117	977,117	977,117	977,117	0	0	0	0	977,117
10485	0	0	0	0	831,790	0	0	0	Common	85.73%	85.73%	835,572	0	0	0	0	835,572	0	0	0
6548	0	0	0	0	972,000	0	0	0	Aero	100.00%	100.00%	972,000	0	0	0	0	972,000	0	0	0
1911	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10342	971,537	0	0	0	0	971,537	0	0	Aero	100.00%	100.00%	971,537	971,537	0	0	0	0	971,537	0	0
5096	828,310	837,725	0	0	0	-9,415	837,725	0	COMMON	85.73%	85.73%	832,076	832,076	832,076	0	0	0	0	832,076	0
5069	969,408	969,408	0	0	0	0	969,408	0	AERO	100.00%	100.00%	969,408	969,408	969,408	0	0	0	0	969,408	0
3790	968,290	968,290	0	0	0	0	968,290	0	AERO	100.00%	100.00%	968,290	968,290	968,290	0	0	0	0	968,290	0
1591	962,863	962,863	962,863	0	0	0	0	962,863	Aero	100.00%	100.00%	962,863	962,863	962,863	962,863	0	0	0	0	962,863
1526	959,509	663,728	663,728	0	0	295,781	0	663,728	Aero	100.00%	100.00%	959,509	959,509	663,728	663,728	0	0	295,781	0	663,728
917	958,938	958,938	0	0	0	0	958,938	0	AERO	100.00%	100.00%	958,938	958,938	958,938	0	0	0	0	958,938	0
6967	956,781	0	0	0	0	956,781	0	0	Aero	100.00%	100.00%	956,781	956,781	0	0	0	0	956,781	0	0
3759	956,065	956,065	0	0	0	0	956,065	0	Aero	100.00%	100.00%	956,065	956,065	956,065	0	0	0	0	956,065	0
6294	951,105	951,105	951,105	0	0	0	0	951,105	Aero	100.00%	100.00%	951,105	951,105	951,105	951,105	0	0	0	0	951,105
9017	950,000	950,000	0	0	0	0	950,000	0	AERO	100.00%	100.00%	950,000	950,000	950,000	0	0	0	0	950,000	0
5064	810,434	819,646	0	0	0	-9,212	819,646	0	COMMON	85.73%	85.73%	814,119	814,119	814,119	0	0	0	0	814,119	0
5076	808,782	817,975	0	0	0	-9,193	817,975	0	COMMON	85.73%	85.73%	812,459	812,459	812,459	0	0	0	0	812,459	0
1661	808,257	817,444	0	0	0	-9,187	817,444	0	COMMON	85.73%	85.73%	811,932	811,932	811,932	0	0	0	0	811,932	0
6549	0	0	0	0	939,520	0	0	0	Aero	100.00%	100.00%	939,520	0	0	0	0	939,520	0	0	0
8697	800,696	809,797	0	0	0	-9,101	809,797	0	Common	85.73%	85.73%	804,336	804,336	804,336	0	0	0	0	804,336	0
5991	0	0	0	0	800,436	0	0	0	Common	85.73%	85.73%	804,075	0	0	0	0	804,075	0	0	0
5166	934,246	0	0	0	0	934,246	0	0	Aero	100.00%	100.00%	934,246	934,246	0	0	0	0	934,246	0	0
4169	797,260	806,322	806,322	0	0	-9,062	0	806,322	Common	85.73%	85.73%	800,884	800,884	800,884	800,884	0	0	0	0	800,884
9851	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017
6594	380000639	Safety and security equipmen	BIRD DETERRENT AUDITORY SYSTEM	29-Nov-19	932,699	0	0	0	0	932,699	0	0	0	Aero	100.00%	100.00%	932,699	0	0	0
1991	320000083	Water Management System	Potable water pipelines	4-Apr-16	926,619	926,619	926,619	926,619	0	0	0	0	926,619	Aero	100.00%	100.00%	926,619	926,619	926,619	926,619
2187	330000133	Air-conditioning	HVAC & Allied Works-Block B	1-Jul-17	926,183	926,183	926,183	0	0	0	0	926,183	0	Common	85.34%	86.31%	790,404	790,404	799,388	0
8876	420000679	Electrical & Power House Equ	BMA & SBD LT Sub Distribution Panel	1-Jul-19	924,908	0	0	0	0	924,908	0	0	0	Aero	100.00%	100.00%	924,908	0	0	0
1104	240000754	100% Depreciation	Q Managers	1-Dec-19	924,500	0	0	0	0	924,500	0	0	0	Aero	100.00%	100.00%	924,500	0	0	0
9935	450000844	Furniture and fixtures	Urinal Sensor-Toilet 1	1-Oct-16	923,522	923,522	923,522	923,522	0	0	0	0	923,522	Aero	100.00%	100.00%	923,522	923,522	923,522	923,522
8551	420000347	Electrical & Power House Equ	50 kva dg set at Trumpet main access road	2-Apr-16	921,516	921,516	921,516	921,516	0	0	0	0	921,516	Aero	100.00%	100.00%	921,516	921,516	921,516	921,516
2173	330000119	Air-conditioning	Cabinet Type Exhaust Fans For Toilet - L0 T1A Ref	1-Sep-16	920,135	920,135	920,135	920,135	0	0	0	0	920,135	Aero	100.00%	100.00%	920,135	920,135	920,135	920,135
6385	380000401	Safety and security equipmen	Hand held metal detector (HHMD) for CISF	4-Aug-18	920,000	920,000	0	0	0	0	920,000	0	0	Aero	100.00%	100.00%	920,000	920,000	0	0
1580	260000414	Buildings - Operations, Secur	URINAL SENSOR-Toilet 4	1-Oct-16	916,869	916,869	916,869	916,869	0	0	0	0	916,869	Aero	100.00%	100.00%	916,869	916,869	916,869	916,869
10419	450001352	Furniture and fixtures	Interiors at E& M office ground floor Budlng PTB	21-Apr-19	914,350	0	0	0	0	914,350	0	0	0	Common	85.34%	86.31%	780,306	0	0	0
10347	450001279	Furniture and fixtures	6 Seater Modular Back to Back Chair-WBB	1-Oct-18	913,251	913,251	0	0	0	0	913,251	0	0	Aero	100.00%	100.00%	913,251	913,251	0	0
9099	440000019	Large Vehicles	Jhon Deere Tractor KA43 9637	26-Dec-18	912,000	912,000	0	0	0	0	912,000	0	0	Aero	100.00%	100.00%	912,000	912,000	0	0
5049	360000957	IT Equipment	CPMI & DAS System for NPO	1-Jul-17	907,239	907,239	907,239	0	0	0	0	907,239	0	Common	85.34%	86.31%	774,238	774,238	783,038	0
1686	260000520	Buildings - Operations, Secur	Pet holding area at BCA(PTB) as per AQCS	9-May-18	906,305	906,305	0	0	0	0	906,305	0	0	Aero	100.00%	100.00%	906,305	906,305	0	0
9032	430000096	Small Vehicles	Maruthi Swift Vehicle KA 43 M 9840	1-Oct-18	905,750	905,750	0	0	0	0	905,750	0	0	Common	85.34%	86.31%	772,967	772,967	0	0
2216	330000164	Air-conditioning	11TR CEILING SUSPENDED AC UNIT-WBB	1-Oct-18	905,486	905,486	0	0	0	0	905,486	0	0	Aero	100.00%	100.00%	905,486	905,486	0	0
9019	430000083	Small Vehicles	TATA Xenon (KA01 MR 3867) +CREW & CAB Access	26-Apr-18	905,001	905,001	0	0	0	0	905,001	0	0	Common	85.34%	86.31%	772,327	772,327	0	0
5366	360001288	IT Equipment	ACS Main Server including OS & SQL Std	12-Dec-19	900,000	0	0	0	0	900,000	0	0	0	Aero	100.00%	100.00%	900,000	0	0	0
8781	420000579	Electrical & Power House Equ	Submersible sewage pump 45 m3/hr 26 m - 20HP	13-Apr-18	900,000	900,000	0	0	0	0	900,000	0	0	Aero	100.00%	100.00%	900,000	900,000	0	0
3831	340001591	Airport Equipment - Operatior	BMA Samsung-43" LED display Model DH40D	1-Jul-19	898,531	0	0	0	0	898,531	0	0	0	Aero	100.00%	100.00%	898,531	0	0	0
5012	360000918	IT Equipment	Hp Dl380 Gen9 8Sff Cto Server -1 - Cctv	1-Sep-16	894,401	894,401	962,801	962,801	0	0	-68,400	0	962,801	Aero	100.00%	100.00%	894,401	894,401	962,801	962,801
8901	420000704	Electrical installation	UPS power supply with necessary	6-Dec-19	890,575	0	0	0	0	890,575	0	0	0	Common	85.34%	86.31%	760,017	0	0	0
10490	450001423	Furniture and fixtures	GRETA MID BACK CHAIR(MEETING ROOM & CABIN	11-Dec-19	883,481	0	0	0	0	883,481	0	0	0	Common	85.34%	86.31%	753,963	0	0	0
1067	240000717	100% Depreciation	SITC of LED Fixtures	7-Jan-19	881,820	881,820	0	0	0	0	881,820	0	0	Common	85.34%	86.31%	752,545	752,545	0	0
5018	360000924	IT Equipment	Power Edge R 530 Server	31-Mar-17	880,416	880,416	880,416	880,416	0	0	0	0	880,416	Aero	100.00%	100.00%	880,416	880,416	880,416	880,416
9020	430000084	Small Vehicles	Mahindra Bolero for CISF	17-Jul-18	880,000	880,000	0	0	0	0	880,000	0	0	Aero	100.00%	100.00%	880,000	880,000	0	0
4181	350000328	Communication Equipment	Avaya IP Phone 9608G GRY	19-Mar-18	877,792	877,792	877,792	0	0	0	0	877,792	0	COMMON	85.34%	86.31%	749,108	749,108	757,622	0
6537	380000581	Airport Equipment - Car Parki	CCTV Server	5-Jan-19	874,768	874,768	0	0	0	0	874,768	0	0	Non Aero	0.00%	0.00%	0	0	0	0
6268	380000278	Safety and security equipmen	Metal Detector for Customs H/B Screening Area	20-May-16	873,750	873,750	873,750	858,750	0	0	0	15,000	858,750	Aero	100.00%	100.00%	873,750	873,750	873,750	858,750
1641	260000475	Buildings - Operations, Secur	LSS office Buildings at PTB	25-Jul-17	867,432	867,432	867,432	0	0	0	0	867,432	0	Aero	100.00%	100.00%	867,432	867,432	867,432	0
4177	350000324	Communication Equipment	Avaya IP Phone 9608G Gry	1-Jan-18	865,231	564,650	564,650	0	0	300,581	0	564,650	0	COMMON	85.34%	86.31%	738,388	481,872	487,349	0
10346	450001278	Furniture and fixtures	6 Seater Single Row Modular Chair-WBB	1-Oct-18	864,671	864,671	0	0	0	0	864,671	0	0	Aero	100.00%	100.00%	864,671	864,671	0	0
5385	360001307	IT Equipment	FORTIGATE 300E FIREWALL-Network Infrastructure	1-Dec-19	862,662	0	0	0	0	862,662	0	0	0	Common	85.34%	86.31%	736,196	0	0	0
1553	260000386	Buildings - PTB Related	Gypsum For Hiding Bulkhead Sub Structure -Level-1	1-Sep-16	862,126	862,126	862,126	862,126	0	0	0	0	862,126	Common	85.34%	86.31%	735,738	735,738	744,101	744,101
3719	340001475	Airport Equipment - Operatior	Bms Instrumentation & Controls-T1A Refurbishment	6-Jan-17	860,773	860,773	860,773	860,773	0	0	0	0	860,773	Aero	100.00%	100.00%	860,773	860,773	860,773	860,773
5046	360000954	IT Equipment	LAN Passive Components-NPO Office	1-Jul-17	857,600	857,600	857,600	0	0	0	0	857,600	0	Common	85.34%	86.31%	731,876	731,876	740,195	0
8594	420000390	Electrical & Power House Equ	Wipro Make Light Fixtures-Toilets-1/2/3/4/5/6	1-Oct-16	857,418	857,418	857,418	857,418	0	0	0	0	857,418	Aero	100.00%	100.00%	857,418	857,418	857,418	857,418
913	240000557	100% Depreciation	SMF Battery 12V / 12AH	3-Oct-17	851,880	851,880	851,880	0	0	0	0	851,880	0	AERO	100.00%	100.00%	851,880	851,880	851,880	0
7960	400001009	Office Equipment	PLASTIC BOTTLE CRUSHING MACHINE	19-Feb-19	850,600	850,600	0	0	0	0	850,600	0	0	Aero	100.00%	100.00%	850,600	850,600	0	0
3814	340001571	Airport Equipment - Operatior	MAGSB <-09<-A B3 A ->27->	28-Feb-19	850,095	850,095	0	0	0	0	850,095	0	0	Aero	100.00%	100.00%	850,095	850,095	0	0
4229	350000376	Communication Equipment	MTM 5400 DESKTOP WITH DESK MIC,& PSU	16-Dec-19	849,942	0	0	0	0	849,942	0	0	0	Common	85.34%	86.31%	725,341	0	0	0
9011	430000075	Small Vehicles	Mahindra Bolero 7 Seater Power Plus SLE-KA43 M8740	1-May-17	844,651	844,651	844,651	0	0	0	0	844,651	0	Aero	100.00%	100.00%	844,651	844,651	844,651	0
4180	350000327	Communication Equipment - I	Speaker 3 Horn speaker M-LBC 3470	1-Jan-18	843,111	843,111	843,111	0	0	0	0	843,111	0	AERO	100.00%	100.00%	843,111	843,111	843,111	0
8807	420000607	Electrical & Power House Equ	415 VOLTS MAIN LT PANEL	2-Jul-18	841,935	841,935	0	0	0	0	841,935	0	0	Aero	100.00%	100.00%	841,935	841,935	0	0
9864	450000772	Furniture and fixtures	MS Portable cabins for Security	20-Sep-16	831,843	831,843	831,843	831,843	0	0	0	0	831,843	Aero	100.00%	100.00%	831,843	831,843	831,843	831,843
6973	390000197	Roads - Parking & Cargo roac	P5 Parking 25 Mtrs Long Polygon High Mast Lighting	5-Jan-19	829,496	829,496	0	0	0	0	829,496	0	0	Non Aero	0.00%	0.00%	0	0	0	0
1139	240000805	100% Depreciation	18 W, 3000K, IP67 Type LED Fixture	27-Jan-20	828,880	0	0	0	0	828,880	0	0	0	Common	85.34%	86.31%	707,366	0	0	0
8906	420000709	Electrical & Power House Equ	Supply & fixing of 9 mtr. High street lighting MS	8-Nov-19	828,442	0	0	0	0	828,442	0	0	0	Aero	100.00%	100.00%	828,442	0	0	0
1697	260000538	Buildings - Water Managemei	Constr.-Store room at BPH	13-Mar-19	828,079	828,079	0	0	0	0	828,079	0	0	Aero	100.00%	100.00%	828,079	828,079	0	0
9041	430000107	Small Vehicles	TATA Xenon Crew cab _KA 01 MS 6965	15-Feb-19	827,601	827,601	0	0	0	0	827,601	0	0	Common	85.34%	86.31%	706,275	706,275	0	0
4221	350000368	Communication Equipment - I	BMA Horn Speakers	1-Jul-19	825,872	0	0	0	0	825,872	0	0	0	Aero	100.00%	100.00%	825,872	0	0	0
10501	450001434	Furniture and fixtures	Work Station 2400 X 1200 PTB East Pier Interior Wo	6-Dec-19	824,346	0	0	0	0	824,346	0	0	0	Common	85.34%	86.31%	703,497	0	0	0
10093	450001006	Furniture and fixtures	L Shape Workstation-1500X600mm-CW-01 To CW-48	1-Jul-17	823,494	823,494	823,494	0	0	0	0	823,494	0	Common	85.34%	86.31%	702,769	702,769	710,757	0
1700	260000541	Buildings - Operations, Secur	Civil works - Retiring room for BOI Officers	15-Apr-19	819,280	0	0	0	0	819,280	0	0	0	Aero	100.00%	100.00%	819,280	0	0	0
8733	420000531	Electrical & Power House Equ	ESH12 510W AGMFR ROCKET BATTERY,VIETNAM	12-Jan-18	816,000	816,000	816,000	0	0	0	0	816,000	0	AERO	100.00%	100.00%	816,000	816,000	816,000	0
2179	330000125	Air-conditioning	4TR Cassette Type AC Units	3-May-17	814,872	814,872	814,872	0	0	0	0	814,872	0	COMMON	85.34%	86.31%	695,412	695,412	703,316	0
7995	400001046	Office Equipment	ESCL-10VTR3A-BX LOGGER (10 M) Piezometer	2-Apr-19	813,824	0	0	0	0	813,824	0	0	0	Aero	100.00%	100.00%	813,824	0	0	0
1059	240000709	100% Depreciation	LED 24W ROUND DOWNLIGHT 3000K	31-Jan-19	812,500	812,500	0	0	0	0	812,500	0	0	Common	85.34%	86.31%	693,388	693,388	0	0
7868	400000916	Office Equipment	Digital Global Positioning systems	7-Aug-18	810,000	810,000	0	0	0	0	810,000	0	0	Common	85.34%	86.31%	691,254	691,254	0	0
10002	450000913	Furniture and fixtures	REPACKING TABLE-3000x800x900 mm-Phase 1	1-Mar-17	808,947	808,947	808,947	808,947	0	0	0	0	808,947	Aero	100.00%	100.00%	808,947	808,947	808,947	808,947
5964	370000264	Software & program licenses	BOSCH VIDEO MANAGEMENT SOFTWARE	1-Nov-19	806,031	0	0	0	0	806,031	0	0	0	Aero	100.00%	100.00%	806,031	0	0	0
8864	420000667	Roads - Parking & Cargo roac	P5 Sewerage Submersible Pump-600Lpm	5-Jan-19	803,402	803,402	0	0	0	0	803,402	0	0	Non Aero	0.00%	0.00%	0	0	0	0
8739	420000537	Electrical & Power House Equ	OZONATION SYSTEM for STP	1-Jan-18	802,302	802,302	802,302	0	0	0	0	802,302	0	AERO	100.00%	100.00%	802,302	802,302	802,302	0
6915	390000137	Lighting & Beaconing Airside	Road lighting luminary-3rd Kerb	1-Jun-17	800,034	800,034	800,034	0	0	0	0	800,034	0	AERO	100.00%	100.00%	800,034	800,034	800,034	0
5392	360001314	IT Equipment	HPE DL60 Gen9-intel Xeon E5-2620V4-P4/P7 Parking	1-Oct-19	800,000	0	0	0	0	800,000	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0
6949	390000173	Roads - Parking & Cargo roac	HIGH MAST CROMPTON LSFO-300-CDL/30HP-Carp:	13-Mar-18	798,911	798,911	798,911	0	0	0	0	798,911	0	Non Aero	0.00%	0.00%	0	0	0	0
9883	450000791	Furniture and fixtures	Glass Partitions At T1A Refurb - Level 1	1-Sep-16	796,957	796,957	796,957	796,957	0	0	0	0	796,957	Common	85.34%	86.31%	680,123	680,123	687,854	687,854
8910	420000713	Electrical installation	Wall mounted SS 316 Exhaust Hood with Fan	1-Nov-19	794,798	0	0	0	0	794,798	0	0	0	Common	85.34%	86.31%	678,281	0	0	0
8625	420000422	Electrical & Power House Equ	120W 5700K LED pole mount street light	1-Mar-17	793,345	793,345	793,345	793,345	0	0	0	0	793,345	Aero	100.00%	100.00%	793,345	793,345	793,345	793,345
8896	420000699	Electrical installation	60KVA UPS System for ISP Server Room	1-Oct-19	792,290	0	0	0	0	792,290	0	0	0	Common	85.34%	86.31%	676,140	0	0	0
5356	360001278	IT Equipment	VMS SERVER-DELL R540	1-Nov-19	792,252	0	0	0	0	792,252	0	0	0	Aero	100.00%	100.00%	792,252	0	0	0
1567	260000401	Buildings - Operations, Secur	Toilet Cubicles-Toilet 4	1-Oct-16	791,884	791,884	791,884	791,884	0	0	0	0	791,884	Aero	100.00%	100.00%	791,884	791,884	791,884	791,884
1569	260000403	Buildings - Operations, Secur	Toilet Cubicles-Toilet3	1-Oct-16	791,710	791,710	791,710	791,710	0	0	0	0	791,710	Aero	100.00%	100.00%	791,710	791,710	791,710	791,710
6943	390000165	Lighting & Beaconing Airside	High Mast LSFO 300 CDL 30 Cromption HP	4-Dec-17	790,868	790,868	790,868	0	0	0	0	790,868	0	Aero	100.00%	100.00%	790,868	790,868	790,868	0
10229	450001142	Furniture and fixtures	Emergency Exit Signages	12-Jan-18	789,631	789,631	789,631	0	0	0	0	789,631	0	AERO	100.00%	100.00%	789,631	789,631	789,631	0
6954	390000178	Lighting & Beaconing Airside	LED Light fixture 120W main and 2nd access road	1-Apr-18	786,500	786,500	0	0	0	0	786,500	0	0	Aero	100.00%	100.00%	786,500	786,500	0	0
6593	380000638	Safety and security equipmen	Hand held metal detector (HHMD)	30-Dec-19	784,000	0	0	0	0	784,000	0	0	0	Aero	100.00%	100.00%	784,000	0	0	0
2031	320000124	Water Management System	West Bus Bay Public Health Engineering Works-PHE	1-Oct-18	783,119	783,119	0	0	0	0	783,119	0	0	Aero	100.00%	100.00%	783,119	783,119	0	0
2240	330000197	Air-conditioning	auto chemical dosing system for T1 Chiller plnt	2-Jan-20	780,472	0	0	0	0	780,472	0	0	0	Aero	100.00%	100.00%	780,472	0	0	0
6302	380000312	Safety and security equipmen	PTZ Camera	31-Mar-17	780,212	780,212	780,212	780,212	0	0	0	0	780,212	Aero	100.00%	100.00%	780,212	780,212	780,212	780,212
10649	560000007	Safety and security equipmen	Bullet proof ballistic shield level III	6-Jul-19	780,000	0	0	0	0	780,000	0	0	0	Aero	100.00%	100.00%	780,000	0	0	0
2014	320000106	Buildings - Others	under ground sewer storage sump-6.0 X 2.5 X 3.0 mt	1-Jul-17	776,974	776,974	776,974	0	0	0	0	776,974	0	Common	85.34%	86.31%	663,069	663,069	670,606	0
4196	350000343	Communication Equipment - I	MTP8500EX PORTABLE RADIO (W/0 GPS)	23-Oct-18	775,940	775,940	0	0	0	0	775,940	0	0	Aero	100.00%	100.00%	775,940	775,940	0	0
8939	420000756	Airlines & Lounges	16 Mtr High Mast Lighting-Remote Car Parking	21-Jan-20	775,569	0	0	0	0	775,569	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0
5967	370000267	Software & program licenses	ANPR SOFTWARE LICENSE - ALLGOVISION	1-Nov-19	775,032	0	0	0	0	775,032	0	0	0	Aero	100.00%	100.00%	775,032	0	0	0
6311	380000321	Safety and security equipmen	Type-E PTZ & Box Camera Pole mount BtoB	1-Mar-17	774,325	774,325	774,325	774,325	0	0	0	0	774,325	Aero	100.00%	100.00%	774,325	774,325	774,325	774,325
8907	420000710	Electrical & Power House Equ	Supply & fixing of 9 mtr. High street lighting MS	8-Nov-19	773,212	0	0	0	0	773,212	0	0	0	Aero	100.00%	100.00%	773,212	0	0	0
8710	420000507	Electrical installation	MSC Indoor Plant capacity 1500A Rack for BAHL Towe	1-Dec-17	773,075	773,075	773,075	0	0	0	0	773,075	0	COMMON	85.34%	86.31%	659,742	659,742	667,241	0
5196	360001118	IT Equipment	HBSS_ATRS : DELL 7060 MIS CLIENTS WORKSTAT	16-Sep-19	769,935	0	0	0	0	769,935	0	0	0	Aero	100.00%	100.00%	769,935	0	0	0
6359	380000370	Safety and security equipmen	Quick response system for 7 panels	13-Jan-18	768,402	768,402	768,402	0	0	0	0	768,402	0	AERO	100.00%	100.00%	768,402	768,402	768,402	0
4184	350000331	Communication Equipment - I	Ampfr Network audio module Crown PIP-BLU	2-Jul-18	764,400	764,400	0	0	0	0	764,400	0	0	Aero	100.00%	100.00%	764,400	764,400	0	0
8940	420000757	Airlines & Lounges	9 Mt Octagonal Road Light Pole-Remote Car Parking	21-Jan-20	762,779	0	0	0	0	762,779	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0
10611	450001566	Furniture and fixtures	Plastic Traffic Crash Barrier-Remote Car Parking	21-Jan-20	760,725	0	0	0	0	760,725	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0
3565	340001321	Airport Equipment - Operatior	WIND DIRECTION INDICATOR SYSTEM	19-May-16	760,361	760,361	760,361	760,361	0	0	0	0	760,361	Aero	100.00%	100.00%	760,361	760,361	760,361	760,361
9050	430000116	Small Vehicles	TATA Xenon KA01 MS 6074	1-Apr-19	760,338	0	0	0	0	760,338	0	0	0	Common	85.34%	86.31%	648,872	0	0	0
5362	360001284	IT Equipment	CISCO ROUTER 4321	12-Dec-19	760,000	0	0	0	0	760,000	0	0	0	Aero	100.00%	100.00%	760,000	0	0	0
8838	420000640	Electrical & Power House Equ	SURGE GENERATOR T-1020	23-Nov-18	760,000	760,000	0	0	0	0	760,000	0	0	Aero	100.00%	100.00%	760,000	760,000	0	0
10394	450001327	Furniture and fixtures	MS Fabricated portable security cabin, 5X9X9	30-May-19	760,000	0	0	0	0	760,000	0	0	0	Aero	100.00%	100.00%	760,000	0	0	0
8883	420000686	Electrical & Power House Equ	BMA & SBD 2 x 54W FTL T5 Suspended Luminaire	1-Jul-19	757,231	0	0	0	0	757,231	0	0	0	Aero	100.00%	100.00%	757,231	0	0	0
6709	380000784	Safety and security equipmen	48core SM OS2 outdoor fiber cable	6-Dec-19	755,920	0	0	0	0	755,920	0	0	0	Aero	100.00%	100.00%	755,920	0	0	0
2042	320000135	Water Management System	Culverts Airside	8-Nov-19	755,232	0	0	0	0	755,232	0	0	0	Aero	100.00%	100.00%	755,232	0	0	0
1743	270000007	Safety and security equipmen	ARFF Basketball Fence	2-Jan-18	754,236	754,236	754,236	0	0	0	0	754,236	0	AERO	100.00%	100.00%	754,236	754,236	754,236	0
1524	260000357	Buildings - PTB Related	Plaster Board Tile Ceiling - Bial Off - T1A R- L1	1-Sep-16	752,326	752,326	752,326	752,326	0	0	0	0	752,326	Common	85.34%	86.31%	642,035	642,035	649,333	649,333
9854	450000762	Furniture and fixtures	Free Standing Spider Glass-Transit Lounge	1-Jun-16	751,568	751,568	751,568	751,568	0	0	0	0	751,568	Non Aero	0.00%	0.00%	0	0	0	0
5050	360000958	IT Equipment	ERS4850GTS-PWR+10/100/1000 netwrk switch-E&M (	1-Jul-17	750,978	750,978	750,978	0	0	0	0	750,978	0	Common	85.34%	86.31%	640,885	640,885	648,169	0
2194	330000140	Air-conditioning	Ladies toilet vertical - FF and SF	1-Oct-17	750,298	750,298	750,298	0	0	0	0	750,298	0	COMMON	85.34%	86.31%	640,304	640,304	647,582	0
2195	330000141	Air-conditioning	Ladies Toilet Vertical - GF	1-Oct-17	750,298	750,298	750,298	0	0	0	0	750,298	0	COMMON	85.34%	86.31%	640,304	640,304	647,582	0
2196	330000142	Air-conditioning	Gents toilet vertical - SF	1-Oct-17	750,298	750,298	750,298	0	0	0	0	750,298	0	COMMON	85.34%	86.31%	640,304	640,304	647,582	0
2197	330000143	Air-conditioning	Gents toilet vertical - GF and FF	1-Oct-17	750,298	750,298	750,298	0	0	0	0	750,298	0	COMMON	85.34%	86.31%	640,304	640,304	647,582	0
1058	240000708	100% Depreciation	LED 2'X2' 36W 3000K -WARM WHITE	31-Jan-19	750,000	750,000	0	0	0	0	750,000	0	0	Common	85.34%	86.31%	640,050	640,050	0	0
8830	420000631	Electrical & Power House Equ	Submersible sewage pump 45 m3/hr 26 m H	10-Apr-18	750,000	750,000	0	0	0	0	750,000	0	0	Aero	100.00%	100.00%	750,000	750,000	0	0
10402	450001335	Furniture and fixtures	Dedicated departure gate for PAX at PTB GF	4-Apr-19	749,729	0	0	0	0	749,729	0	0	0	Aero	100.00%	100.00%	749,729	0	0	0
10345	450001277	Furniture and fixtures	4 Seater Single Row Modular Chair-WBB	1-Oct-18	748,903	748,903	0	0	0	0	748,903	0	0	Aero	100.00%	100.00%	748,903	748,903	0	0
10702	570000002	Roads	W metal beam crash barrier	2-Jul-18	748,506	748,506	0	0	0	0	748,506	0	0	Aero	100.00%	100.00%	748,506	748,506	0	0
5218	360001140	IT Equipment	SBD 48 port Network switch (AL4800C88-E6)	1-Jul-19	746,941	0	0	0	0	746,941	0	0	0	Aero	100.00%	100.00%	746,941	0	0	0
8606	420000403	Electrical & Power House Equ	Electrical Works to 1st Floor Building above polic	24-Jan-17	745,510	745,510	745,510	745,510	0	0	0	0	745,510	Aero	100.00%	100.00%	745,510	745,510	745,510	745,510
10356	450001288	Furniture and fixtures	BOARDING GATE FIDS CUM SIGNAGE ASSEMBLY-	1-Oct-18	745,435	745,435	0	0	0	0	745,435	0	0	Aero	100.00%	100.00%	745,435	745,435	0	0
9033	430000097	Small Vehicles	Maruthi Swift Vxi KA43 N0029	15-Nov-18	741,796	741,796	0	0	0	0	741,796	0	0	Common	85.34%	86.31%	633,049	633,049	0	0
10721	590000017	Pop-Up Retail Plaza (Quad)	ICT Enabling works for Pop up Retail Plaza	27-Feb-19	741,437	741,437	0	0	0	0	741,437	0	0	Non Aero	0.00%	0.00%	0	0	0	0
6275	380000285	Safety and security equipmen	NON LINEAR JUNCTION DETECTOR	1-Jul-16	740,940	740,940	740,940	740,940	0	0	0	0	740,940	Aero	100.00%	100.00%	740,940	740,940	740,940	740,940
10733	590000029	Pop-Up Retail Plaza (Quad)	Pre-fabrication Container- Staff Toilet	27-Feb-19	740,632	740,632	0	0	0	0	740,632	0	0	Non Aero	0.00%	0.00%	0	0	0	0
927	240000571	100% Depreciation	Q-MANAGER WITH DOUBLE TAPE SYSTEM	27-Feb-18	740,000	740,000	740,000	0	0	0	0	740,000	0	AERO	100.00%	100.00%	740,000	740,000	740,000	0
5103	360001012	IT Equipment	1port 1000BASE-LX Small Form Factor Plug	1-Apr-18	740,000	740,000	0	0	0	0	740,000	0	0	Non Aero	0.00%	0.00%	0	0	0	0
9841	450000749	Furniture and fixtures	Luggage storage,900mm depth-Transit Lounge	1-Jun-16	734,058	734,058	734,058	734,058	0	0	0	0	734,058	Non Aero	0.00%	0.00%	0	0	0	0
5126	360001035	IT Equipment	FBLB Touch Screen(Touch Computer)	4-Jul-18	731,818	731,818	0	0	0	0	731,818	0	0	Common	85.34%	86.31%	624,534	624,534	0	0
10136	450001049	Furniture and fixtures	Optima H B Chairs for PTB and passoffice	27-Dec-17	731,600	731,600	731,600	0	0	0	0	731,600	0	common	85.34%	86.31%	624,347	624,347	631,444	0
4166	350000313	Communication Equipment - I	MTP 850EX Portable Radio (w/o GPS)	11-Jul-16	730,958	730,958	730,958	730,958	0	0	0	0	730,958	Aero	100.00%	100.00%	730,958	730,958	730,958	730,958
6348	380000358	IT Equipment	Access Controller panel - 4 door	1-Jul-17	730,882	730,882	730,882	0	0	0	0	730,882	0	Common	85.34%	86.31%	623,735	623,735	630,824	0
3570	340001326	Airport Equipment - Operatior	Buggy Disposer 4 seater	24-Aug-16	729,211	729,211	729,211	729,211	0	0	0	0	729,211	Aero	100.00%	100.00%	729,211	729,211	729,211	729,211
3571	340001327	Airport Equipment - Operatior	Buggy Disposer 4 seater	24-Aug-16	729,211	729,211	729,211	729,211	0	0	0	0	729,211	Aero	100.00%	100.00%	729,211	729,211	729,211	729,211
5186	360001101	IT Equipment	IT Enabling work for Parking Equipments	5-Jan-19	726,720	726,720	0	0	0	0	726,720	0	0	Non Aero	0.00%	0.00%	0	0	0	0
9031	430000095	Small Vehicles	Maruthi Swift VXI KA43 M 9721	18-Jul-18	723,489	723,489	0	0	0	0	723,489	0	0	Common	85.34%	86.31%	617,426	617,426	0	0
8038	400001091	Office Equipment	THERMO VISION CAMERA, FLUKE TIX580	16-Oct-19	722,765	0	0	0	0	722,765	0	0	0	Aero	100.00%	100.00%	722,765	0	0	0
6379	380000392	Safety and security equipmen	Water Mist Back Pack Fire Extinguisher- 9Ltr	4-Jul-18	720,000	720,000	0	0	0	0	720,000	0	0	Aero	100.00%	100.00%	720,000	720,000	0	0
6267	380000277	Safety and security equipmen	FIBER OPTICS SURVEILLANCE DEVICE	13-Jun-16	719,250	719,250	719,250	719,250	0	0	0	0	719,250	Aero	100.00%	100.00%	719,250	719,250	719,250	719,250
3569	340001325	Airport Equipment - Operatior	Buggy Disposer 14 seater	24-Aug-16	717,716	717,716	717,716	717,716	0	0	0	0	717,716	Aero	100.00%	100.00%	717,716	717,716	717,716	717,716
4234	350000387	Communication Equipment	AVAYA J169 IP PHONE NO PWR SUPP	2-Jan-20	716,625	0	0	0	0	716,625	0	0	0	Common	85.34%	86.31%	611,568	0	0	0
6581	380000626	IT Equipment	PTZ CAMERAS NDP-5502-Z30 HSN:85258020	11-Dec-19	715,379	0	0	0	0	715,379	0	0	0	Common	85.34%	86.31%	610,504	0	0	0
10124	450001037	Furniture and fixtures	Workstation/visitor Chair MBGS Adj Arms	1-Jul-17	711,869	711,869	711,869	0	0	0	0	711,869	0	Common	85.34%	86.31%	607,509	607,509	614,414	0
5966	370000266	Software & program licenses	BOSCH WORKSTATION CLIENT LICENSES	1-Nov-19	710,460	0	0	0	0	710,460	0	0	0	Aero	100.00%	100.00%	710,460	0	0	0
1596	260000430	Buildings - Operations, Secur	Toilet Cubicles-Toilet 1	1-Oct-16	709,004	709,004	709,004	709,004	0	0	0	0	709,004	Aero	100.00%	100.00%	709,004	709,004	709,004	709,004
8626	420000423	Electrical & Power House Equ	2x2 LED Luminaire full lit 36W 3000K-PESC Phase 1	1-Mar-17	707,821	707,821	707,821	707,821	0	0	0	0	707,821	Aero	100.00%	100.00%	707,821	707,821	707,821	707,821
6968	390000192	Lighting & Beaconing Airside	Lights-Omni directional elevated taxiway	28-Feb-19	707,719	707,719	0	0	0	0	707,719	0	0	Aero	100.00%	100.00%	707,719	707,719	0	0
8851	420000654	Electrical & Power House Equ	Isolating transfmr45W-50HzRST045-6-6-5E	28-Feb-19	705,508	705,508	0	0	0	0	705,508	0	0	Aero	100.00%	100.00%	705,508	705,508	0	0
8786	420000584	Electrical & Power House Equ	Johnson Centrifugal Surface mount pump 125 m3/hr 5	13-Apr-18	704,000	704,000	0	0	0	0	704,000	0	0	Aero	100.00%	100.00%	704,000	704,000	0	0
9903	450000812	Furniture and fixtures	Closed storage units New care center	19-Oct-16	703,872	703,872	703,872	703,872	0	0	0	0	703,872	Aero	100.00%	100.00%	703,872	703,872	703,872	703,872
5211	360001133	IT Equipment	BMA Reader Access Controller Panel	1-Jul-19	700,070	0	0	0	0	700,070	0	0	0	Aero	100.00%	100.00%	700,070	0	0	0
1522	260000355	Buildings - PTB Related	Wooden Doors Bial Offices Changing Rooms L 1	1-Sep-16	699,981	699,981	699,981	699,981	0	0	0	0	699,981	Common	85.34%	86.31%	597,364	597,364	604,154	604,154
4200	350000347	Communication Equipment - I	RADIO INTEGRATION KIT FOR MOTOROLA MTM80	3-Oct-18	699,403	699,403	0	0	0	0	699,403	0	0	Aero	100.00%	100.00%	699,403	699,403	0	0
4202	350000349	Communication Equipment - I	RIU for MTM 800E radio with cables	3-Oct-18	699,403	699,403	0	0	0	0	699,403	0	0	Aero	100.00%	100.00%	699,403	699,403	0	0
1691	260000531	Buildings - Canopy	Canopy for ARFF Vehicles	8-Oct-18	696,318	696,318	0	0	0	0	696,318	0	0	Aero	100.00%	100.00%	696,318	696,318	0	0
10601	450001556	Furniture and fixtures	work stations	2-Jan-20	696,200	0	0	0	0	696,200	0	0	0	Aero	100.00%	100.00%	696,200	0	0	0
6708	380000783	Safety and security equipmen	Cat 6A Outdoor Copper Cable	6-Dec-19	696,000	0	0	0	0	696,000	0	0	0	Aero	100.00%	100.00%	696,000	0	0	0
6460	380000504	Safety and security equipmen	Bullet Proof Jacket - Level III+	7-Feb-19	694,000	694,000	0	0	0	0	694,000	0	0	Aero	100.00%	100.00%	694,000	694,000	0	0
5161	360001071	IT Equipment	Passive Components-WBB	1-Oct-18	693,333	693,333	0	0	0	0	693,333	0	0	Aero	100.00%	100.00%	693,333	693,333	0	0
1682	260000516	Buildings - Operations, Secur	Construction of Watch tower	1-Jan-18	690,147	690,147	690,147	0	0	0	0	690,147	0	AERO	100.00%	100.00%	690,147	690,147	690,147	0
1705	260000546	Buildings - Non Aero	Driver Rest Canopy at P6 Parking	1-Oct-19	687,806	0	0	0	0	687,806	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0
9846	450000754	Furniture and fixtures	Console behind lounge chairs-Transit Lounge	1-Jun-16	687,575	687,575	687,575	687,575	0	0	0	0	687,575	Non Aero	0.00%	0.00%	0	0	0	0
6293	380000303	Safety and security equipmen	Metor 28 Metal Detector-Hand Held	10-Nov-16	687,000	687,000	687,000	687,000	0	0	0	0	687,000	Aero	100.00%	100.00%	687,000	687,000	687,000	687,000
10734	590000030	Pop-Up Retail Plaza (Quad)	Pre-fabrication Container-Staff Toilet	27-Feb-19	686,163	686,163	0	0	0	0	686,163	0	0	Non Aero	0.00%	0.00%	0	0	0	0
8711	420000508	Airlines & Lounges	Electrical Works for New Medical Centre	1-Oct-17	684,671	684,671	684,671	0	0	0	0	684,671	0	Non Aero	0.00%	0.00%	0	0	0	0
10603	450001558	Furniture and fixtures	Fixed Glass Partition-Immigration Customs-Level 2	3-Jan-20	683,973	0	0	0	0	683,973	0	0	0	Aero	100.00%	100.00%	683,973	0	0	0
3733	340001489	Airport Equipment - Operatior	Signage boards 2500+2500x900mm	17-Aug-17	681,951	681,951	681,951	0	0	0	0	681,951	0	Aero	100.00%	100.00%	681,951	681,951	681,951	0
3803	340001560	Airport Equipment - Operatior	Samsung-43" LED display Model DH40D-WBB	1-Oct-18	679,979	679,979	0	0	0	0	679,979	0	0	Aero	100.00%	100.00%	679,979	679,979	0	0
9832	450000740	Furniture and fixtures	Drinking Water Facility at Passoffice	2-Apr-16	679,668	679,668	679,668	679,668	0	0	0	0	679,668	Common	85.34%	86.31%	580,029	580,029	586,622	586,622
6975	390000199	Roads - Parking & Cargo roac	P5 350 Watts LED Flood Light Fixtures	5-Jan-19	679,224	679,224	0	0	0	0	679,224	0	0	Non Aero	0.00%	0.00%	0	0	0	0
1049	240000699	100% Depreciation	MAS LEDtube 1200mm 18W865 T8 I 2100L, LED BAT	3-Jan-19	679,000	679,000	0	0	0	0	679,000	0	0	Aero	100.00%	100.00%	679,000	679,000	0	0
1719	260000568	Buildings - Operations, Secur	CIVIL & INTERIOR @ BCAS office at 1st floor Alph3	2-Jan-20	678,836	0	0	0	0	678,836	0	0	0	Aero	100.00%	100.00%	678,836	0	0	0
8895	420000698	Electrical & Power House Equ	Three Phase power quality monitoring loggers	4-Dec-19	678,000	0	0	0	0	678,000	0	0	0	Aero	100.00%	100.00%	678,000	0	0	0
4236	350000389	Communication Equipment	AVAYA J179 IP PHONE NO PWR SUPP	2-Jan-20	677,536	0	0	0	0	677,536	0	0	0	Common	85.34%	86.31%	578,209	0	0	0
8754	420000552	Roads - Parking & Cargo roac	EXTERNAL ROAD LIGHTING-P7 Parking	1-Jan-18	677,336	677,336	677,336	0	0	0	0	677,336	0	Non Aero	0.00%	0.00%	0	0	0	0
1717	260000565	Buildings - Operations, Secur	Architectural Consul Crew frisking 1st flr & canop	12-Feb-20	675,000	0	0	0	0	675,000	0	0	0	Aero	100.00%	100.00%	675,000	0	0	0
8654	420000451	Electrical & Power House Equ	Gantry Signage at entry point	1-Jun-17	673,737	673,737	673,737	0	0	0	0	673,737	0	AERO	100.00%	100.00%	673,737	673,737	673,737	0
10185	450001098	Furniture and fixtures	Boarding Gate Number- suspended cube-450 X 400	1-Jan-18	673,201	673,201	673,201	0	0	0	0	673,201	0	AERO	100.00%	100.00%	673,201	673,201	673,201	0
8591	420000387	Electrical & Power House Equ	Traffic Blinker and Arrow Chevron LED System	1-Oct-16	673,025	673,025	673,025	673,025	0	0	0	0	673,025	Aero	100.00%	100.00%	673,025	673,025	673,025	673,025
6321	380000331	Safety and security equipmen	FPS-PESC Phase 1 & 2A	1-Mar-17	672,072	672,072	672,072	672,072	0	0	0	0	672,072	Aero	100.00%	100.00%	672,072	672,072	672,072	672,072
6585	380000630	IT Equipment	Public Address system bial office space at blue da	11-Dec-19	671,529	0	0	0	0	671,529	0	0	0	Common	85.34%	86.31%	573,083	0	0	0
5364	360001286	IT Equipment	Network items for Bio metric access	12-Dec-19	671,000	0	0	0	0	671,000	0	0	0	Aero	100.00%	100.00%	671,000	0	0	0
3727	340001483	Airport Equipment - Operatior	Signage boards 2100x900mm	17-Aug-17	665,275	665,275	665,275	0	0	0	0	665,275	0	Aero	100.00%	100.00%	665,275	665,275	665,275	0
1579	260000413	Buildings - Operations, Secur	URINAL SENSOR-Toilet 3	1-Oct-16	662,038	662,038	662,038	662,038	0	0	0	0	662,038	Aero	100.00%	100.00%	662,038	662,038	662,038	662,038
3572	340001328	Airport Equipment - Operatior	Buggy Disposer 8 seater	24-Aug-16	661,337	661,337	661,337	661,337	0	0	0	0	661,337	Aero	100.00%	100.00%	661,337	661,337	661,337	661,337
10575	450001530	Furniture and fixtures	Additional counters @ deprtr immigration area - 4	2-Jan-20	661,181	0	0	0	0	661,181	0	0	0	Common	85.34%	86.31%	564,251	0	0	0
2045	320000138	Water Management System	Drain Landside	8-Nov-19	660,204	0	0	0	0	660,204	0	0	0	Aero	100.00%	100.00%	660,204	0	0	0
3816	340001573	Airport Equipment - Operatior	SITC internal illuminate Stand SignBoard	28-Feb-19	657,908	657,908	0	0	0	0	657,908	0	0	Aero	100.00%	100.00%	657,908	657,908	0	0
4209	350000356	Communication Equipment - I	RADIO INTEGRATION KIT FOR MOTOROLA MTM80	3-Jan-19	657,762	657,762	0	0	0	0	657,762	0	0	Aero	100.00%	100.00%	657,762	657,762	0	0
5406	360001329	IT Equipment	PALAS 17" Touch Screen Panel PC 170BCCM	3-Jan-20	652,000	0	0	0	0	652,000	0	0	0	Aero	100.00%	100.00%	652,000	0	0	0
9879	450000787	Furniture and fixtures	Center Table-Dwell area&Airline seating-T1A Ref-L1	1-Sep-16	649,271	649,271	649,271	649,271	0	0	0	0	649,271	Aero	100.00%	100.00%	649,271	649,271	649,271	649,271
5090	360000999	IT Equipment	Cisco Router	10-Mar-18	648,593	648,593	648,593	0	0	0	0	648,593	0	Non Aero	0.00%	0.00%	0	0	0	0
8552	420000348	Airlines & Lounges	70W LED STREET LIGHT FIXTURE-C3 Car Park	16-Jun-16	647,695	647,695	647,695	647,695	0	0	0	0	647,695	Non Aero	0.00%	0.00%	0	0	0	0
10732	590000028	Pop-Up Retail Plaza (Quad)	30 watts 2 luminaires	27-Feb-19	647,453	647,453	0	0	0	0	647,453	0	0	Non Aero	0.00%	0.00%	0	0	0	0
2025	320000117	Water Management System	200 mm Electro Magnetic Flowmeter	15-Mar-18	644,658	605,000	605,000	0	0	39,658	0	605,000	0	AERO	100.00%	100.00%	644,658	605,000	605,000	0
2012	320000104	Buildings - Others	Potable water storage sump-3.5 X 3.0 X 2.0 mt	1-Jul-17	643,617	643,617	643,617	0	0	0	0	643,617	0	Common	85.34%	86.31%	549,262	549,262	555,506	0

S NO	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
6594	0	932,699	0	0	0	Aero	100.00%	100.00%	932,699	0	0	0	0	932,699	0	0	0
1991	0	0	0	0	926,619	Aero	100.00%	100.00%	926,619	926,619	926,619	926,619	0	0	0	0	926,619
2187	0	0	-8,984	799,388	0	Common	85.73%	85.73%	793,998	793,998	793,998	0	0	0	0	793,998	0
8876	0	924,908	0	0	0	Aero	100.00%	100.00%	924,908	0	0	0	0	924,908	0	0	0
1104	0	924,500	0	0	0	Aero	100.00%	100.00%	924,500	0	0	0	0	924,500	0	0	0
9935	0	0	0	0	923,522	Aero	100.00%	100.00%	923,522	923,522	923,522	923,522	0	0	0	0	923,522
8551	0	0	0	0	921,516	Aero	100.00%	100.00%	921,516	921,516	921,516	921,516	0	0	0	0	921,516
2173	0	0	0	0	920,135	Aero	100.00%	100.00%	920,135	920,135	920,135	920,135	0	0	0	0	920,135
6385	0	0	920,000	0	0	Aero	100.00%	100.00%	920,000	920,000	0	0	0	0	920,000	0	0
1580	0	0	0	0	916,869	Aero	100.00%	100.00%	916,869	916,869	916,869	916,869	0	0	0	0	916,869
10419	0	780,306	0	0	0	Common	85.73%	85.73%	783,854	0	0	0	0	783,854	0	0	0
10347	0	0	913,251	0	0	Aero	100.00%	100.00%	913,251	913,251	0	0	0	0	913,251	0	0
9099	0	0	912,000	0	0	Aero	100.00%	100.00%	912,000	912,000	0	0	0	0	912,000	0	0
5049	0	0	-8,800	783,038	0	Common	85.73%	85.73%	777,758	777,758	777,758	0	0	0	0	777,758	0
1686	0	0	906,305	0	0	Aero	100.00%	100.00%	906,305	906,305	0	0	0	0	906,305	0	0
9032	0	0	772,967	0	0	Common	85.73%	85.73%	776,482	776,482	0	0	0	0	776,482	0	0
2216	0	0	905,486	0	0	Aero	100.00%	100.00%	905,486	905,486	0	0	0	0	905,486	0	0
9019	0	0	772,327	0	0	Common	85.73%	85.73%	775,839	775,839	0	0	0	0	775,839	0	0
5366	0	900,000	0	0	0	Aero	100.00%	100.00%	900,000	0	0	0	0	900,000	0	0	0
8781	0	0	900,000	0	0	Aero	100.00%	100.00%	900,000	900,000	0	0	0	0	900,000	0	0
3831	0	898,531	0	0	0	Aero	100.00%	100.00%	898,531	0	0	0	0	898,531	0	0	0
5012	0	0	-68,400	0	962,801	Aero	100.00%	100.00%	894,401	894,401	962,801	962,801	0	0	-68,400	0	962,801
8901	0	760,017	0	0	0	Common	85.73%	85.73%	763,472	0	0	0	0	763,472	0	0	0
10490	0	753,963	0	0	0	Common	85.73%	85.73%	757,391	0	0	0	0	757,391	0	0	0
1067	0	0	752,545	0	0	Common	85.73%	85.73%	755,967	755,967	0	0	0	0	755,967	0	0
5018	0	0	0	0	880,416	Aero	100.00%	100.00%	880,416	880,416	880,416	880,416	0	0	0	0	880,416
9020	0	0	880,000	0	0	Aero	100.00%	100.00%	880,000	880,000	0	0	0	0	880,000	0	0
4181	0	0	-8,515	757,622	0	COMMON	85.73%	85.73%	752,514	752,514	752,514	0	0	0	0	752,514	0
6537	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6268	0	0	0	15,000	858,750	Aero	100.00%	100.00%	873,750	873,750	873,750	858,750	0	0	0	15,000	858,750
1641	0	0	0	867,432	0	Aero	100.00%	100.00%	867,432	867,432	867,432	0	0	0	0	867,432	0
4177	0	256,516	-5,477	487,349	0	COMMON	85.73%	85.73%	741,745	484,063	484,063	0	0	257,682	0	484,063	0
10346	0	0	864,671	0	0	Aero	100.00%	100.00%	864,671	864,671	0	0	0	0	864,671	0	0
5385	0	736,196	0	0	0	Common	85.73%	85.73%	739,543	0	0	0	0	739,543	0	0	0
1553	0	0	-8,362	0	744,101	Common	85.73%	85.73%	739,083	739,083	739,083	739,083	0	0	0	0	739,083
3719	0	0	0	0	860,773	Aero	100.00%	100.00%	860,773	860,773	860,773	860,773	0	0	0	0	860,773
5046	0	0	-8,319	740,195	0	Common	85.73%	85.73%	735,204	735,204	735,204	0	0	0	0	735,204	0
8594	0	0	0	0	857,418	Aero	100.00%	100.00%	857,418	857,418	857,418	857,418	0	0	0	0	857,418
913	0	0	0	851,880	0	AERO	100.00%	100.00%	851,880	851,880	851,880	0	0	0	0	851,880	0
7960	0	0	850,600	0	0	Aero	100.00%	100.00%	850,600	850,600	0	0	0	0	850,600	0	0
3814	0	0	850,095	0	0	Aero	100.00%	100.00%	850,095	850,095	0	0	0	0	850,095	0	0
4229	0	725,341	0	0	0	Common	85.73%	85.73%	728,638	0	0	0	0	728,638	0	0	0
9011	0	0	0	844,651	0	Aero	100.00%	100.00%	844,651	844,651	844,651	0	0	0	0	844,651	0
4180	0	0	0	843,111	0	AERO	100.00%	100.00%	843,111	843,111	843,111	0	0	0	0	843,111	0
8807	0	0	841,935	0	0	Common	85.73%	85.73%	721,774	721,774	0	0	0	0	721,774	0	0
9864	0	0	0	0	831,843	Aero	100.00%	100.00%	831,843	831,843	831,843	831,843	0	0	0	0	831,843
6973	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1139	0	707,366	0	0	0	Common	85.73%	85.73%	710,582	0	0	0	0	710,582	0	0	0
8906	0	828,442	0	0	0	Common	85.73%	85.73%	710,207	0	0	0	0	710,207	0	0	0
1697	0	0	828,079	0	0	Aero	100.00%	100.00%	828,079	828,079	0	0	0	0	828,079	0	0
9041	0	0	706,275	0	0	Common	85.73%	85.73%	709,486	709,486	0	0	0	0	709,486	0	0
4221	0	825,872	0	0	0	Aero	100.00%	100.00%	825,872	0	0	0	0	825,872	0	0	0
10501	0	703,497	0	0	0	Common	85.73%	85.73%	706,695	0	0	0	0	706,695	0	0	0
10093	0	0	-7,988	710,757	0	Common	85.73%	85.73%	705,965	705,965	705,965	0	0	0	0	705,965	0
1700	0	819,280	0	0	0	Aero	100.00%	100.00%	819,280	0	0	0	0	819,280	0	0	0
8733	0	0	0	816,000	0	Common	85.73%	85.73%	699,540	699,540	699,540	0	0	0	0	699,540	0
2179	0	0	-7,904	703,316	0	COMMON	85.73%	85.73%	698,574	698,574	698,574	0	0	0	0	698,574	0
7995	0	813,824	0	0	0	Aero	100.00%	100.00%	813,824	0	0	0	0	813,824	0	0	0
1059	0	0	693,388	0	0	Common	85.73%	85.73%	696,540	696,540	0	0	0	0	696,540	0	0
7868	0	0	691,254	0	0	Common	85.73%	85.73%	694,397	694,397	0	0	0	0	694,397	0	0
10002	0	0	0	0	808,947	Aero	100.00%	100.00%	808,947	808,947	808,947	808,947	0	0	0	0	808,947
5964	0	806,031	0	0	0	Aero	100.00%	100.00%	806,031	0	0	0	0	806,031	0	0	0
8864	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8739	0	0	0	802,302	0	AERO	100.00%	100.00%	802,302	802,302	802,302	0	0	0	0	802,302	0
6915	0	0	0	800,034	0	AERO	100.00%	100.00%	800,034	800,034	800,034	0	0	0	0	800,034	0
5392	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6949	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9883	0	0	-7,731	0	687,854	Common	85.73%	85.73%	683,215	683,215	683,215	683,215	0	0	0	0	683,215
8910	0	678,281	0	0	0	Common	85.73%	85.73%	681,364	0	0	0	0	681,364	0	0	0
8625	0	0	0	0	793,345	Common	85.73%	85.73%	680,118	680,118	680,118	680,118	0	0	0	0	680,118
8896	0	676,140	0	0	0	Common	85.73%	85.73%	679,214	0	0	0	0	679,214	0	0	0
5356	0	792,252	0	0	0	Aero	100.00%	100.00%	792,252	0	0	0	0	792,252	0	0	0
1567	0	0	0	0	791,884	Aero	100.00%	100.00%	791,884	791,884	791,884	791,884	0	0	0	0	791,884
1569	0	0	0	0	791,710	Aero	100.00%	100.00%	791,710	791,710	791,710	791,710	0	0	0	0	791,710
6943	0	0	0	790,868	0	Aero	100.00%	100.00%	790,868	790,868	790,868	0	0	0	0	790,868	0
10229	0	0	0	789,631	0	AERO	100.00%	100.00%	789,631	789,631	789,631	0	0	0	0	789,631	0
6954	0	0	786,500	0	0	Aero	100.00%	100.00%	786,500	786,500	0	0	0	0	786,500	0	0
6593	0	784,000	0	0	0	Aero	100.00%	100.00%	784,000	0	0	0	0	784,000	0	0	0
2031	0	0	783,119	0	0	Aero	100.00%	100.00%	783,119	783,119	0	0	0	0	783,119	0	0
2240	0	780,472	0	0	0	Aero	100.00%	100.00%	780,472	0	0	0	0	780,472	0	0	0
6302	0	0	0	0	780,212	Aero	100.00%	100.00%	780,212	780,212	780,212	780,212	0	0	0	0	780,212
10649	0	780,000	0	0	0	Aero	100.00%	100.00%	780,000	0	0	0	0	780,000	0	0	0
2014	0	0	-7,537	670,606	0	Common	85.73%	85.73%	666,084	666,084	666,084	0	0	0	0	666,084	0
4196	0	0	775,940	0	0	Aero	100.00%	100.00%	775,940	775,940	0	0	0	0	775,940	0	0
8939	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5967	0	775,032	0	0	0	Aero	100.00%	100.00%	775,032	0	0	0	0	775,032	0	0	0
6311	0	0	0	0	774,325	Aero	100.00%	100.00%	774,325	774,325	774,325	774,325	0	0	0	0	774,325
8907	0	773,212	0	0	0	Common	85.73%	85.73%	662,859	0	0	0	0	662,859	0	0	0
8710	0	0	-7,499	667,241	0	COMMON	85.73%	85.73%	662,741	662,741	662,741	0	0	0	0	662,741	0
5196	0	769,935	0	0	0	Aero	100.00%	100.00%	769,935	0	0	0	0	769,935	0	0	0
6359	0	0	0	768,402	0	AERO	100.00%	100.00%	768,402	768,402	768,402	0	0	0	0	768,402	0
4184	0	0	764,400	0	0	Aero	100.00%	100.00%	764,400	764,400	0	0	0	0	764,400	0	0
8940	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10611	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3565	0	0	0	0	760,361	Aero	100.00%	100.00%	760,361	760,361	760,361	760,361	0	0	0	0	760,361
9050	0	648,872	0	0	0	Common	85.73%	85.73%	651,823	0	0	0	0	651,823	0	0	0
5362	0	760,000	0	0	0	Aero	100.00%	100.00%	760,000	0	0	0	0	760,000	0	0	0
8838	0	0	760,000	0	0	Common	85.73%	85.73%	651,533	651,533	0	0	0	0	651,533	0	0
10394	0	760,000	0	0	0	Aero	100.00%	100.00%	760,000	0	0	0	0	760,000	0	0	0
8883	0	757,231	0	0	0	Aero	100.00%	100.00%	757,231	0	0	0	0	757,231	0	0	0
6709	0	755,920	0	0	0	Aero	100.00%	100.00%	755,920	0	0	0	0	755,920	0	0	0
2042	0	755,232	0	0	0	Aero	100.00%	100.00%	755,232	0	0	0	0	755,232	0	0	0
1743	0	0	0	754,236	0	AERO	100.00%	100.00%	754,236	754,236	754,236	0	0	0	0	754,236	0
1524	0	0	-7,298	0	649,333	Common	85.73%	85.73%	644,954	644,954	644,954	644,954	0	0	0	0	644,954
9854	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5050	0	0	-7,284	648,169	0	Common	85.73%	85.73%	643,799	643,799	643,799	0	0	0	0	643,799	0
2194	0	0	-7,278	647,582	0	COMMON	85.73%	85.73%	643,215	643,215	643,215	0	0	0	0	643,215	0
2195	0	0	-7,278	647,582	0	COMMON	85.73%	85.73%	643,215	643,215	643,215	0	0	0	0	643,215	0
2196	0	0	-7,278	647,582	0	COMMON	85.73%	85.73%	643,215	643,215	643,215	0	0	0	0	643,215	0
2197	0	0	-7,278	647,582	0	COMMON	85.73%	85.73%	643,215	643,215	643,215	0	0	0	0	643,215	0
1058	0	0	640,050	0	0	Common	85.73%	85.73%	642,960	642,960	0	0	0	0	642,960	0	0
8830	0	0	750,000	0	0	Aero	100.00%	100.00%	750,000	750,000	0	0	0	0	750,000	0	0
10402	0	749,729	0	0	0	Aero	100.00%	100.00%	749,729	0	0	0	0	749,729	0	0	0
10345	0	0	748,903	0	0	Aero	100.00%	100.00%	748,903	748,903	0	0	0	0	748,903	0	0
10702	0	0	748,506	0	0	Aero	100.00%	100.00%	748,506	748,506	0	0	0	0	748,506	0	0
5218	0	746,941	0	0	0	Aero	100.00%	100.00%	746,941	0	0	0	0	746,941	0	0	0
8606	0	0	0	0	745,510	Common	85.73%	85.73%	639,111	639,111	639,111	639,111	0	0	0	0	639,111
10356	0	0	745,435	0	0	Aero	100.00%	100.00%	745,435	745,435	0	0	0	0	745,435	0	0
9033	0	0	633,049	0	0	Common	85.73%	85.73%	635,927	635,927	0	0	0	0	635,927	0	0
10721	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6275	0	0	0	0	740,940	Aero	100.00%	100.00%	740,940	740,940	740,940	740,940	0	0	0	0	740,940
10733	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
927	0	0	0	740,000	0	AERO	100.00%	100.00%	740,000	740,000	740,000	0	0	0	0	740,000	0
5103	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9841	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5126	0	0	624,534	0	0	Common	85.73%	85.73%	627,373	627,373	0	0	0	0	627,373	0	0
10136	0	0	-7,097	631,444	0	common	85.73%	85.73%	627,186	627,186	627,186	0	0	0	0	627,186	0
4166	0	0	0	0	730,958	Aero	100.00%	100.00%	730,958	730,958	730,958	730,958	0	0	0	0	730,958
6348	0	0	-7,090	630,824	0	Common	85.73%	85.73%	626,570	626,570	626,570	0	0	0	0	626,570	0
3570	0	0	0	0	729,211	Aero	100.00%	100.00%	729,211	729,211	729,211	729,211	0	0	0	0	729,211
3571	0	0	0	0	729,211	Aero	100.00%	100.00%	729,211	729,211	729,211	729,211	0	0	0	0	729,211
5186	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9031	0	0	617,426	0	0	Common	85.73%	85.73%	620,233	620,233	0	0	0	0	620,233	0	0
8038	0	722,765	0	0	0	Aero	100.00%	100.00%	722,765	0	0	0	0	722,765	0	0	0
6379	0	0	720,000	0	0	Aero	100.00%	100.00%	720,000	720,000	0	0	0	0	720,000	0	0
6267	0	0	0	0	719,250	Aero	100.00%	100.00%	719,250	719,250	719,250	719,250	0	0	0	0	719,250
3569	0	0	0	0	717,716	Aero	100.00%	100.00%	717,716	717,716	717,716	717,716	0	0	0	0	717,716
4234	0	611,568	0	0	0	Common	85.73%	85.73%	614,348	0	0	0	0	614,348	0	0	0
6581	0	610,504	0	0	0	Common	85.73%	85.73%	613,280	0	0	0	0	613,280	0	0	0
10124	0	0	-6,905	614,414	0	Common	85.73%	85.73%	610,271	610,271	610,271	0	0	0	0	610,271	0
5966	0	710,460	0	0	0	Aero	100.00%	100.00%	710,460	0	0	0	0	710,460	0	0	0
1596	0	0	0	0	709,004	Aero	100.00%	100.00%	709,004	709,004	709,004	709,004	0	0	0	0	709,004
8626	0	0	0	0	707,821	Common	85.73%	85.73%	606,801	606,801	606,801	606,801	0	0	0	0	606,801
6968	0	0	707,719	0	0	Aero	100.00%	100.00%	707,719	707,719	0	0	0	0	707,719	0	0
8851	0	0	705,508	0	0	Common	85.73%	85.73%	604,818	604,818	0	0	0	0	604,818	0	0
8786	0	0	704,000	0	0	Common	85.73%	85.73%	603,525	603,525	0	0	0	0	603,525	0	0
9903	0	0	0	0	703,872	Aero	100.00%	100.00%	703,872	703,872	703,872	703,872	0	0	0	0	703,872
5211	0	700,070	0	0	0	Aero	100.00%	100.00%	700,070	0	0	0	0	700,070	0	0	0
1522	0	0	-6,790	0	604,154	Common	85.73%	85.73%	600,080	600,080	600,080	600,080	0	0	0	0	600,080
4200	0	0	699,403	0	0	Aero	100.00%	100.00%	699,403	699,403	0	0	0	0	699,403	0	0
4202	0	0	699,403	0	0	Aero	100.00%	100.00%	699,403	699,403	0	0	0	0	699,403	0	0
1691	0	0	696,318	0	0	Aero	100.00%	100.00%	696,318	696,318	0	0	0	0	696,318	0	0
10601	0	696,200	0	0	0	Aero	100.00%	100.00%	696,200	0	0	0	0	696,200	0	0	0
6708	0	696,000	0	0	0	Aero	100.00%	100.00%	696,000	0	0	0	0	696,000	0	0	0
6460	0	0	694,000	0	0	Aero	100.00%	100.00%	694,000	694,000	0	0	0	0	694,000	0	0
5161	0	0	693,333	0	0	Aero	100.00%	100.00%	693,333	693,333	0	0	0	0	693,333	0	0
1682	0	0	0	690,147	0	AERO	100.00%	100.00%	690,147	690,147	690,147	0	0	0	0	690,147	0
1705	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9846	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6293	0	0	0	0	687,000	Aero	100.00%	100.00%	687,000	687,000	687,000	687,000	0	0	0	0	687,000
10734	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8711	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10603	0	683,973	0	0	0	Aero	100.00%	100.00%	683,973	0	0	0	0	683,973	0	0	0
3733	0	0	0	681,951	0	Aero	100.00%	100.00%	681,951	681,951	681,951	0	0	0	0	681,951	0
3803	0	0	679,979	0	0	Aero	100.00%	100.00%	679,979	679,979	0	0	0	0	679,979	0	0
9832	0	0	-6,593	0	586,622	Common	85.73%	85.73%	582,666	582,666	582,666	582,666	0	0	0	0	582,666
6975	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1049	0	0	679,000	0	0	Aero	100.00%	100.00%	679,000	679,000	0	0	0	0	679,000	0	0
1719	0	678,836	0	0	0	Aero	100.00%	100.00%	678,836	0	0	0	0	678,836	0	0	0
8895	0	678,000	0	0	0	Common	85.73%	85.73%	581,236	0	0	0	0	581,236	0	0	0
4236	0	578,209	0	0	0	Common	85.73%	85.73%	580,838	0	0	0	0	580,838	0	0	0
8754	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1717	0	675,000	0	0	0	Aero	100.00%	100.00%	675,000	0	0	0	0	675,000	0	0	0
8654	0	0	0	673,737	0	Common	85.73%	85.73%	577,582	577,582	577,582	0	0	0	0	577,582	0
10185	0	0	0	673,201	0	AERO	100.00%	100.00%	673,201	673,201	673,201	0	0	0	0	673,201	0
8591	0	0	0	0	673,025	Aero	100.00%	100.00%	673,025	673,025	673,025	673,025	0	0	0	0	673,025
6321	0	0	0	0	672,072	Aero	100.00%	100.00%	672,072	672,072	672,072	672,072	0	0	0	0	672,072
6585	0	573,083	0	0	0	Common	85.73%	85.73%	575,688	0	0	0	0	575,688	0	0	0
5364	0	671,000	0	0	0	Aero	100.00%	100.00%	671,000	0	0	0	0	671,000	0	0	0
3727	0	0	0	665,275	0	Aero	100.00%	100.00%	665,275	665,275	665,275	0	0	0	0	665,275	0
1579	0	0	0	0	662,038	Aero	100.00%	100.00%	662,038	662,038	662,038	662,038	0	0	0	0	662,038
3572	0	0	0	0	661,337	Aero	100.00%	100.00%	661,337	661,337	661,337	661,337	0	0	0	0	661,337
10575	0	564,251	0	0	0	Common	85.73%	85.73%	566,817	0	0	0	0	566,817	0	0	0
2045	0	660,204	0	0	0	Aero	100.00%	100.00%	660,204	0	0	0	0	660,204	0	0	0
3816	0	0	657,908	0	0	Aero	100.00%	100.00%	657,908	657,908	0	0	0	0	657,908	0	0
4209	0	0	657,762	0	0	Aero	100.00%	100.00%	657,762	657,762	0	0	0	0	657,762	0	0
5406	0	652,000	0	0	0	Aero	100.00%	100.00%	652,000	0	0	0	0	652,000	0	0	0
9879	0	0	0	0	649,271	Aero	100.00%	100.00%	649,271	649,271	649,271	649,271	0	0	0	0	649,271
5090	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8552	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10732	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2025	0	39,658	0	605,000	0	AERO	100.00%	100.00%	644,658	605,000	605,000	0	0	39,658	0	605,000	0
2012	0	0	-6,243	555,506	0	Common	85.73%	85.73%	551,760	551,760	551,760	0	0	0	0	551,760	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020
10209	450001122	Furniture and fixtures	gantry signage-P7	1-Jan-18	642,548	642,548	642,548	0	0	0	0	642,548	0	Non Aero	0.00%	0.00%	0
9009	430000073	Small Vehicles	MAHINDRA KUV 100K4+6 Seater-KA43 M8743-LandS	23-Apr-17	642,339	642,339	642,339	0	0	0	0	642,339	0	AERO	100.00%	100.00%	642,339
1720	260000569	Buildings - Operations, Secur	Civil wrk-Restroom- old AOCC corridor&BMA area@PTI	2-Jan-20	638,732	0	0	0	0	638,732	0	0	0	Aero	100.00%	100.00%	638,732
8583	420000379	Electrical installation	Proposed Hvac Panel For T1A Refurb Area Level 0	1-Sep-16	636,785	636,785	636,785	636,785	0	0	0	0	636,785	Common	85.34%	86.31%	543,432
8582	420000378	Electrical installation	Proposed Starter For T1A Refurb Area Level 0	1-Sep-16	635,115	635,115	635,115	635,115	0	0	0	0	635,115	Common	85.34%	86.31%	542,007
10736	590000032	Pop-Up Retail Plaza (Quad)	Navigation signage for retail plaza	27-Feb-19	630,961	630,961	0	0	0	0	630,961	0	0	Non Aero	0.00%	0.00%	0
8828	420000629	Electrical & Power House Equ	Submersible pump 60 m3/hr 26 m H, Model 2DC10C4H	10-Apr-18	630,000	630,000	0	0	0	0	630,000	0	0	Aero	100.00%	100.00%	630,000
3830	340001590	Airport Equipment - Operatior	BMA Samsung FIDS-55" LED display Model PE55C	1-Jul-19	629,968	0	0	0	0	629,968	0	0	0	Aero	100.00%	100.00%	629,968
6974	390000198	Roads - Parking & Cargo roac	P5 Parking 16 Mtrs Long Polygon High Mast Lighting	5-Jan-19	629,352	629,352	0	0	0	0	629,352	0	0	Non Aero	0.00%	0.00%	0
5956	370000256	Software & program licenses	Revith suit 2019 licence-3yrs subscr(06/19 -06/22)	1-Oct-19	627,840	0	0	0	0	627,840	0	0	0	Common	85.34%	86.31%	535,799
6637	380000712	Safety and security equipmen	Access Control System (ACS)@ Fire Water pump hous	4-Feb-20	627,170	0	0	0	0	627,170	0	0	0	Aero	100.00%	100.00%	627,170
6580	380000625	IT Equipment	FIXED DOME CAMERA NDE-4502-AL	11-Dec-19	623,126	0	0	0	0	623,126	0	0	0	Common	85.34%	86.31%	531,776
7704	400000745	Office Equipment	Projector 2700 Ansi Lumens WXGA (LCD)	1-Jul-17	621,378	621,378	621,378	0	0	0	0	621,378	0	Common	85.34%	86.31%	530,284
2206	330000153	Air-conditioning	8.5 TR DUCTABLE AC UNITS	5-Jul-18	620,517	620,517	0	0	0	0	620,517	0	0	Common	85.34%	86.31%	529,549
2248	330000207	Air-conditioning	Immigration-Custom Modification-Level2 HVAC	3-Jan-20	620,167	0	0	0	0	620,167	0	0	0	Aero	100.00%	100.00%	620,167
8675	420000472	Electrical installation	SMF Batteries with VRLA to 90KW Modular UPS	1-Jul-17	619,617	619,617	619,617	0	0	0	0	619,617	0	Common	85.34%	86.31%	528,781
8601	420000397	Electrical & Power House Equ	Ceasefire response For LT Panel at PTB	4-Oct-16	619,199	619,199	619,199	619,199	0	0	0	0	619,199	Aero	100.00%	100.00%	619,199
9987	450000897	Furniture and fixtures	P&F of SSrailings at PTB airline corridr	24-Feb-17	616,840	616,840	616,840	616,840	0	0	0	0	616,840	Aero	100.00%	100.00%	616,840
4216	350000363	Communication Equipment	IP phone Avaya Model 9608	4-Apr-19	616,000	0	0	0	0	616,000	0	0	0	Common	85.34%	86.31%	525,694
2209	330000156	Air-conditioning	4TR Telepack Vertical Air conditioner	2-Aug-18	614,441	614,441	0	0	0	0	614,441	0	0	Common	85.34%	86.31%	524,364
1514	260000347	Buildings - PTB Related	Wooden Doors At Refurb area - Level 1	1-Sep-16	612,833	612,833	612,833	612,833	0	0	0	0	612,833	Common	85.34%	86.31%	522,992
5111	360001020	IT Equipment	36 PORT SFP (1 GIG) NETWROK SWITCH	1-May-18	612,511	590,935	0	0	0	21,576	590,935	0	0	Common	85.34%	86.31%	522,717
6963	390000187	Lighting & Beaconing Airside	40W LED Recess mounted Downlight Luminaire-WBB	1-Oct-18	609,417	609,417	0	0	0	0	609,417	0	0	Aero	100.00%	100.00%	609,417
6939	390000161	Lighting & Beaconing	350W LED flood light	1-Jul-17	607,916	607,916	607,916	0	0	0	0	607,916	0	Common	85.34%	86.31%	518,796
5160	360001070	IT Equipment	CPMI Coverage Enhancement-WBB	1-Oct-18	607,867	607,867	0	0	0	0	607,867	0	0	Aero	100.00%	100.00%	607,867
2020	320000112	Roads - Parking & Cargo roac	Rain Water Pipeline work at P8	20-Jan-18	607,781	495,600	495,600	0	0	112,181	0	495,600	0	Non Aero	0.00%	0.00%	0
10635	530000012	Advertising Signage	Light Box 7.8X3	18-Aug-16	606,850	606,850	606,850	606,850	0	0	0	0	606,850	Non Aero	0.00%	0.00%	0
1625	260000459	Buildings - Operations, Secur	Structural Steel works Buildings-PESC Phase 1&2A	1-Mar-17	606,731	606,731	606,731	606,731	0	0	0	0	606,731	Aero	100.00%	100.00%	606,731
10190	450001103	Furniture and fixtures	Emergency Exit Suspended sign one side-675 X 255	1-Jan-18	606,710	606,710	606,710	0	0	0	0	606,710	0	AERO	100.00%	100.00%	606,710
3566	340001322	Airlines & Lounges	SAMSUNG 55" FIDS (PE55C)-Transit Lounge	1-Jun-16	605,554	605,554	605,554	605,554	0	0	0	0	605,554	Non Aero	0.00%	0.00%	0
8031	400001084	Office Equipment	Water Storage Tank-Nursery WestSide (98100 ltr)	1-Nov-19	605,000	0	0	0	0	605,000	0	0	0	Aero	100.00%	100.00%	605,000
2168	330000114	Air-conditioning	Ceiling Suspended Type- Dx Unit - T1A Refurb Lev 1	1-Sep-16	604,290	604,290	604,290	604,290	0	0	0	0	604,290	Common	85.34%	86.31%	515,701
5168	360001078	IT Equipment	ICT Containment-WBB	1-Oct-18	602,593	602,593	0	0	0	0	602,593	0	0	Aero	100.00%	100.00%	602,593
4190	350000337	Communication Equipment - I	Speaker6 Dir Passive Line M-JBL CBT100LA	2-Jul-18	600,000	600,000	0	0	0	0	600,000	0	0	Aero	100.00%	100.00%	600,000
4191	350000338	Communication Equipment - I	Speaker7 Dir Passive Line M-JBL CBT200LA	2-Jul-18	600,000	600,000	0	0	0	0	600,000	0	0	Aero	100.00%	100.00%	600,000
6296	380000306	IT Equipment	Metal Barricades for Landside Security	20-Jan-17	599,978	599,978	599,978	599,978	0	0	0	0	599,978	Common	85.34%	86.31%	512,021
6546	380000590	Safety and security equipmen	ASKA HIGH PRESSURE WATER MIST CAF FIRE EX	4-Apr-19	599,400	0	0	0	0	599,400	0	0	0	Aero	100.00%	100.00%	599,400
822	240000464	100% Depreciation	35-43 W LED 2x2 Ft fixture Cool white	15-Jul-16	597,003	597,003	597,003	597,003	0	0	0	0	597,003	Aero	100.00%	100.00%	597,003
4210	350000357	Communication Equipment - I	Radio Integration ICOM A-110	3-Jan-19	596,435	596,435	0	0	0	0	596,435	0	0	Aero	100.00%	100.00%	596,435
5140	360001049	IT Equipment	ACCESS CONTROL READER	3-Sep-18	596,208	596,208	0	0	0	0	596,208	0	0	Common	85.34%	86.31%	508,804
5907	370000200	Software & program licenses	Foundation suite for IP Phones	15-Nov-16	596,074	596,074	596,074	596,074	0	0	0	0	596,074	Common	85.34%	86.31%	508,690
2169	330000115	Air-conditioning	Cabinet Type Exhaust Fans For Toilet-T1A Ref L1	1-Sep-16	595,556	595,556	595,556	595,556	0	0	0	0	595,556	Aero	100.00%	100.00%	595,556
6554	380000599	Safety and security equipmen	BMA Fixed Camera (day night) NDI-50022-A3	1-Jul-19	595,187	0	0	0	0	595,187	0	0	0	Aero	100.00%	100.00%	595,187
6397	380000413	Safety and security equipmen	Aluminum 14 MTR FIREMAN EXTENSION LADDER	1-Oct-18	593,220	593,220	0	0	0	0	593,220	0	0	Aero	100.00%	100.00%	593,220
6389	380000405	Safety and security equipmen	Bullet Proof Jacket - Level III+	11-Aug-18	592,800	592,800	0	0	0	0	592,800	0	0	Aero	100.00%	100.00%	592,800
6409	380000426	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3-WBB	1-Oct-18	587,753	587,753	0	0	0	0	587,753	0	0	Aero	100.00%	100.00%	587,753
9853	450000761	Furniture and fixtures	WALL PAPER ON WALL-Transit Lounge	1-Jun-16	587,230	587,230	587,230	587,230	0	0	0	0	587,230	Non Aero	0.00%	0.00%	0
6002	370000311	Software & program licenses	software license	15-Jan-20	585,945	0	0	0	0	585,945	0	0	0	Aero	100.00%	100.00%	585,945
1624	260000458	Buildings - Operations, Secur	trespa skirting-PESC Phase 1&2A	1-Mar-17	585,463	585,463	585,463	585,463	0	0	0	0	585,463	Aero	100.00%	100.00%	585,463
5055	360000963	IT Equipment	Scala Videowall Controller-Advertisement Display	4-Oct-17	585,188	585,188	585,188	0	0	0	0	585,188	0	AERO	100.00%	100.00%	585,188
8712	420000509	Electrical & Power House Equ	Tenant Panel - Single Phase	12-Dec-17	584,800	584,800	584,800	0	0	0	0	584,800	0	AERO	100.00%	100.00%	584,800
3787	340001544	Airport Equipment - Operatior	RAVAGLIOLI - TRUCK TYRE CHANGER	15-Feb-18	584,100	584,100	584,100	0	0	0	0	584,100	0	AERO	100.00%	100.00%	584,100
1676	260000510	Buildings - Operations, Secur	LSS Machineries Storage space-PTB East Curb	2-Jan-18	579,037	579,037	579,037	0	0	0	0	579,037	0	AERO	100.00%	100.00%	579,037
2203	330000150	Air-conditioning	SICT _ Artic Mastr Product on Air Cooled Chiller	14-Jun-18	578,981	578,981	0	0	0	0	578,981	0	0	Common	85.34%	86.31%	494,102
2204	330000151	Air-conditioning	SICT _ Artic Mastr Product on Air Cooled Chiller	14-Jun-18	578,981	578,981	0	0	0	0	578,981	0	0	Common	85.34%	86.31%	494,102
9847	450000755	Furniture and fixtures	Glow Planter Box -Transit Lounge	1-Jun-16	578,759	578,759	578,759	578,759	0	0	0	0	578,759	Non Aero	0.00%	0.00%	0
3721	340001477	Airport Equipment - Operatior	Samsung-40" LED display Model PE40C-PESC Phase '	1-Mar-17	576,873	576,873	576,873	576,873	0	0	0	0	576,873	Aero	100.00%	100.00%	576,873
8566	420000362	Electrical & Power House Equ	SURFACE MOUNT Jhonson Centrifugal PUMP-FRE 8(	21-Sep-16	576,538	576,538	576,538	576,538	0	0	0	0	576,538	Aero	100.00%	100.00%	576,538
1597	260000431	Buildings - Operations, Secur	Toilet Cubicles-Toilet 2A	1-Oct-16	576,066	576,066	576,066	576,066	0	0	0	0	576,066	Aero	100.00%	100.00%	576,066
6950	390000174	Roads - Parking & Cargo roac	HIGH MAST CROMPTON LSFO-300-CDL/60HP-Carp	13-Mar-18	573,509	573,509	573,509	0	0	0	0	573,509	0	Non Aero	0.00%	0.00%	0
10503	450001436	Furniture and fixtures	Pedestals PTB East Pier Interior Works	6-Dec-19	573,238	0	0	0	0	573,238	0	0	0	Common	85.34%	86.31%	489,201
8872	420000675	Electrical & Power House Equ	Electricals wrk @12 stands on the north apron area	1-Jul-19	573,013	0	0	0	0	573,013	0	0	0	Aero	100.00%	100.00%	573,013
10183	450001096	Furniture and fixtures	Location Sign-Toilet Door-Face mounted-700*450	1-Jan-18	571,029	571,029	571,029	0	0	0	0	571,029	0	AERO	100.00%	100.00%	571,029
1574	260000408	Buildings - Operations, Secur	W.C. FLUSH SENSOR & Health Faucet-Toilet 4	1-Oct-16	570,288	570,288	570,288	570,288	0	0	0	0	570,288	Aero	100.00%	100.00%	570,288
1573	260000407	Buildings - Operations, Secur	W.C. FLUSH SENSOR & Health Faucet-Toilet 3	1-Oct-16	570,163	570,163	570,163	570,163	0	0	0	0	570,163	Aero	100.00%	100.00%	570,163
5922	370000215	Software & program licenses	VM Ware V centre foundation for V Sphere	1-Jan-18	569,996	569,996	569,996	0	0	0	0	569,996	0	COMMON	85.34%	86.31%	486,435
846	240000488	100% Depreciation	LED Light Fixture 2 X 2 36 W	20-Jan-17	569,005	569,005	569,005	569,005	0	0	0	0	569,005	Aero	100.00%	100.00%	569,005
1562	260000396	Buildings - Others	Construction- Lbr Cant-Restroom-Next Blue Dart	9-Dec-16	568,225	568,225	568,225	568,225	0	0	0	0	568,225	Common	85.34%	86.31%	484,923
10129	450001042	Furniture and fixtures	Masthead standee for temporary signage	15-Oct-17	567,000	567,000	567,000	0	0	0	0	567,000	0	AERO	100.00%	100.00%	567,000
8690	420000487	Electrical installation	3TR Dx inverter	1-Jul-17	566,090	566,090	566,090	0	0	0	0	566,090	0	Common	85.34%	86.31%	483,101
5110	360001019	IT Equipment	1port 10GBASE-LR Small Form Factor Plug	1-May-18	564,764	544,870	0	0	0	19,894	544,870	0	0	Common	85.34%	86.31%	481,970
5086	360000995	IT Equipment	Inventory display 1 Lvl 4 digit Display-P7	1-Jan-18	564,050	552,215	552,215	0	0	11,835	0	552,215	0	Non Aero	0.00%	0.00%	0
894	240000538	100% Depreciation	45 W LED STREET LIGHT FITTING	11-Oct-17	562,500	562,500	562,500	0	0	0	0	562,500	0	AERO	100.00%	100.00%	562,500
3793	340001550	Airport Equipment - Operatior	Samsung Media Player	1-Jan-18	561,499	542,730	542,730	0	0	18,769	0	542,730	0	AERO	100.00%	100.00%	561,499
4164	350000311	Communication Equipment	PRI Cards for avaya EPABX System	1-Jul-16	560,905	560,905	560,905	560,905	0	0	0	0	560,905	Common	85.34%	86.31%	478,677
10515	450001448	Furniture and fixtures	Chairs PTB East Pier Interior Works	6-Dec-19	560,837	0	0	0	0	560,837	0	0	0	Common	85.34%	86.31%	478,618
3861	340001625	Airport Equipment - Car Parki	3m long Crash barrier-Remote Car Parking	21-Jan-20	558,990	0	0	0	0	558,990	0	0	0	Non Aero	0.00%	0.00%	0
6286	380000296	Safety and security equipmen	Smoke And Heat Detectors - T1A Ref Level 0	1-Sep-16	557,803	557,803	557,803	557,803	0	0	0	0	557,803	Aero	100.00%	100.00%	557,803
2018	320000110	Water Management System	GI Pipeline to PTB	1-Jan-18	553,745	553,745	553,745	0	0	0	0	553,745	0	AERO	100.00%	100.00%	553,745
1137	240000803	100% Depreciation	12W LED, 3000K, Round Down Light Fixture	27-Jan-20	553,500	0	0	0	0	553,500	0	0	0	Common	85.34%	86.31%	472,357
5927	370000220	Software & program licenses	Intel Xenon X3630 M4 MID-END	1-Jan-18	552,678	552,678	552,678	0	0	0	0	552,678	0	AERO	100.00%	100.00%	552,678
10191	450001104	Furniture and fixtures	Emergency Exit Suspended sign two sides-675 X 255	1-Jan-18	552,430	552,430	552,430	0	0	0	0	552,430	0	AERO	100.00%	100.00%	552,430
8743	420000541	Electrical & Power House Equ	25 MM ELECTROMAGNETIC FLOW METER	1-Jan-18	551,934	551,934	551,934	0	0	0	0	551,934	0	AERO	100.00%	100.00%	551,934
8908	420000711	Electrical & Power House Equ	Electricals Installation	8-Nov-19	551,082	0	0	0	0	551,082	0	0	0	Aero	100.00%	100.00%	551,082
8091	400001150	Office Equipment	PHN DG UG Diesel Tank leak Detector	2-Jan-20	550,500	0	0	0	0	550,500	0	0	0	Aero	100.00%	100.00%	550,500
3770	340001527	Airport Equipment - Operatior	Trolley scooter	11-Jan-18	550,000	550,000	550,000	0	0	0	0	550,000	0	AERO	100.00%	100.00%	550,000
8023	400001076	Office Equipment	Muli touch collbr:- Interactive 65' Diagonal	1-Oct-19	550,000	0	0	0	0	550,000	0	0	0	Common	85.34%	86.31%	469,370
893	240000537	100% Depreciation	LED STREET LIGHT LUMINAIRE 72-78 W	11-Oct-17	549,600	549,600	549,600	0	0	0	0	549,600	0	AERO	100.00%	100.00%	549,600
8875	420000678	Electrical & Power House Equ	BMA & SBD Extension Panel @ Main PCC	1-Jul-19	549,165	0	0	0	0	549,165	0	0	0	Aero	100.00%	100.00%	549,165
2163	330000109	Air-conditioning	Air conditioner-2TR cassette-Airline Back Office	11-Aug-16	547,663	547,663	547,663	547,663	0	0	0	0	547,663	Non Aero	0.00%	0.00%	0
2219	330000167	Air-conditioning	Fabric Duct with necssry supports for air dstrbtin	19-Feb-19	544,708	544,708	0	0	0	0	544,708	0	0	Common	85.34%	86.31%	464,854
10466	450001399	Furniture and fixtures	SS color coded waste bins, 305X 153M X 316	21-Oct-19	543,000	0	0	0	0	543,000	0	0	0	Aero	100.00%	100.00%	543,000
914	240000558	100% Depreciation	BATTERY, 12V-26AH,SMF	3-Oct-17	542,558	542,558	542,558	0	0	0	0	542,558	0	AERO	100.00%	100.00%	542,558
10098	450001011	Furniture and fixtures	900X450mm Tall Storage Unit 2400mm high-Along the	1-Jul-17	542,442	542,442	542,442	0	0	0	0	542,442	0	Common	85.34%	86.31%	462,920
5978	370000282	Software & program licenses	CMS R18 PER NEW AGENT 1-250 LIC:CU	7-Jan-20	541,231	0	0	0	0	541,231	0	0	0	Common	85.34%	86.31%	461,887
5980	370000284	Software & program licenses	CC R7 NEW ELITE PER AGENT 1-250 LIC:CU	7-Jan-20	541,231	0	0	0	0	541,231	0	0	0	Common	85.34%	86.31%	461,887
8905	420000708	Electrical & Power House Equ	SITCof 90W LED light fixture-Landside	8-Nov-19	540,934	0	0	0	0	540,934	0	0	0	Aero	100.00%	100.00%	540,934
6571	380000616	Safety and security equipmen	BOSCH PTZ CAMERA P/N: VG5-7230-EPR5	1-Oct-19	539,958	0	0	0	0	539,958	0	0	0	Aero	100.00%	100.00%	539,958
6573	380000618	Safety and security equipmen	BOSCH PTZ CAMERA P/N: VG5-7230-EPR5	1-Oct-19	539,958	0	0	0	0	539,958	0	0	0	Aero	100.00%	100.00%	539,958
5401	360001324	IT Equipment	APPLICATION SERVER	7-Jan-20	539,619	0	0	0	0	539,619	0	0	0	Common	85.34%	86.31%	460,511
2201	330000148	Air-conditioning	SPLIT Air Conditioning 11 TR Capacity crew friskin	15-Mar-18	538,056	538,056	538,056	0	0	0	0	538,056	0	AERO	100.00%	100.00%	538,056
6459	380000503	Safety and security equipmen	Bullet Proof Helmet - Level IIIA	7-Feb-19	537,000	537,000	0	0	0	0	537,000	0	0	Aero	100.00%	100.00%	537,000
1687	260000523	Buildings - Operations, Secur	Training Room at NEC building FF	2-Jul-18	535,021	535,021	0	0	0	0	535,021	0	0	Aero	100.00%	100.00%	535,021
8558	420000354	Electrical installation	Electrical works -Improvements to Executive dining	1-Jul-16	532,900	532,900	532,900	532,900	0	0	0	0	532,900	Common	85.34%	86.31%	454,777
8877	420000680	Electrical & Power House Equ	BMA & SBD Ventialtion Panel	1-Jul-19	531,822	0	0	0	0	531,822	0	0	0	Aero	100.00%	100.00%	531,822
10735	590000031	Pop-Up Retail Plaza (Quad)	Pre-fabrication Container-Wellness Center	27-Feb-19	530,980	530,980	0	0	0	0	530,980	0	0	Non Aero	0.00%	0.00%	0
9890	450000799	Furniture and fixtures	Scanning Tables At Security Check In - T1A Refurb	1-Sep-16	530,204	530,204	530,204	530,204	0	0	0	0	530,204	Aero	100.00%	100.00%	530,204
6957	390000181	Lighting & Beaconing Airside	LED GREEN TCL LIGHTING - STRAIGHT	4-Sep-18	528,143	528,143	0	0	0	0	528,143	0	0	Aero	100.00%	100.00%	528,143
5011	360000917	IT Equipment	DELL POWEREDGE R530 SERVER, 1CPU,16 GB-Th	15-Sep-16	528,125	528,125	528,125	528,125	0	0	0	0	528,125	Aero	100.00%	100.00%	528,125
3579	340001335	Airport Equipment - Operatior	Information Signs - T1A Refurb	1-Sep-16	527,106	527,106	527,106	527,106	0	0	0	0	527,106	Aero	100.00%	100.00%	527,106
8840	420000642	Electrical & Power House Equ	REFLECTOMETER T-510	23-Nov-18	525,000	525,000	0	0	0	0	525,000	0	0	Aero	100.00%	100.00%	525,000
5227	360001149	IT Equipment	Dell Mobile precision tower 7720 workstation	1-Oct-19	523,636	0	0	0	0	523,636	0	0	0	Common	85.34%	86.31%	446,871
8014	400001067	Office Equipment	HOSE CRIMPING MACHINE	1-Jul-19	520,100	0	0	0	0	520,100	0	0	0	Common	85.34%	86.31%	443,853
4994	360000900	IT Equipment	EmergencyNotiification,IVRS-HPDL360PGen8AAEPser	4-Jan-16	519,379	519,379	519,379	491,760	491,760	0	0	27,619	0	Aero	100.00%	100.00%	519,379
6406	380000423	Safety and security equipmen	Reader Access Controller Panel-WBB	1-Oct-18	519,230	519,230	0	0	0	0	519,230	0	0	Aero	100.00%	100.00%	519,230
5109	360001018	IT Equipment	1port 1000BASE-LX Small Form Factor Plug	1-May-18	517,737	499,500	0	0	0	18,237	499,500	0	0	Common	85.34%	86.31%	441,837
3723	340001479	Airport Equipment - Operatior	Glass Cleaning Kit-Hiflow CarbonTec Pole	2-Apr-17	517,371	517,371	517,371	0	0	0	0	517,371	0	AERO	100.00%	100.00%	517,371
9892	450000801	Furniture and fixtures	Single Check-In Counter Modifications	1-Sep-16	517,068	517,068	517,068	517,068	0	0	0	0	517,068	Aero	100.00%	100.00%	517,068
8073	400001126	Office Equipment	MS fabricated office cabin 40*10*8.5	2-Jan-20	516,895	0	0	0	0	516,895	0	0	0	Aero	100.00%	100.00%	516,895
4178	350000325	Communication Equipment	IP phone Avaya Model9608 with Aura Foundation suit	1-Feb-18	516,348	516,348	516,348	0	0	0	0	516,348	0	COMMON	85.34%	86.31%	440,652
5989	370000296	Software & program licenses	AURA R7 CORE SUITE ADD SW LIC:NU;CU;SR	2-Jan-20	515,866	0	0	0	0	515,866	0	0	0	Common	85.34%	86.31%	440,240
8734	420000532	Airlines & Lounges	Power Enabling-New Media-MainAccessRd-Curbside P'	12-Jan-18	515,266	515,266	515,266	0	0	0	0	515,266	0	Non Aero	0.00%	0.00%	0
8104	400001163	Office Equipment	Ride on Scrubber & Dryer-Battery Operatd	20-Feb-20	515,000	0	0	0	0	515,000	0	0	0	Aero	100.00%	100.00%	515,000
8909	420000712	Electrical & Power House Equ	Electricals Installation	8-Nov-19	514,343	0	0	0	0	514,343	0	0	0	Aero	100.00%	100.00%	514,343
10160	450001073	Furniture and fixtures	Glass partition and Swing door at BG19	1-Jan-18	512,951	512,951	512,951	0	0	0	0	512,951	0	AERO	100.00%	100.00%	512,951
9881	450000789	Furniture and fixtures	Stamping Table - Male Security Checkin - T1A Refur	1-Sep-16	512,114	512,114	512,114	512,114	0	0	0	0	512,114	Aero	100.00%	100.00%	512,114
8681	420000478	Electrical installation	BLOCK - E&M- SUB MAIN PANEL	1-Jul-17	511,743	511,743	511,743	0	0	0	0	511,743	0	Common	85.34%	86.31%	436,722
6269	380000279	Airlines & Lounges	CCTV CAMERA WITH MOUNTS-Transit Lounge	1-Jun-16	511,598	511,598	511,598	511,598	0	0	0	0	511,598	Non Aero	0.00%	0.00%	0
1604	260000438	Buildings - Operations, Secur	W.C. FLUSH SENSOR & Health Faucet-Toilet 1	1-Oct-16	510,601	510,601	510,601	510,601	0	0	0	0	510,601	Aero	100.00%	100.00%	510,601
5393	360001315	IT Equipment	Passive Component P4&P7	1-Oct-19	507,240	0	0	0	0	507,240	0	0	0	Non Aero	0.00%	0.00%	0
10079	450000992	Furniture and fixtures	900X500mm Tall Storage Unit 2400mm high-Project Co	1-Jul-17	506,627	506,627	506,627	0	0	0	0	506,627	0	Common	85.34%	86.31%	432,355
8782	420000580	Electrical & Power House Equ	Submersible sewage pump 15 m3/hr 12 m -2HP	13-Apr-18	504,000	504,000	0	0	0	0	504,000	0	0	Aero	100.00%	100.00%	504,000
2218	330000166	Air-conditioning	Overhauling 16.5 TR BSL make Packaged AC unit with	19-Feb-19	503,454	503,454	0	0	0	0	503,454	0	0	Common	85.34%	86.31%	429,648
5123	360001032	IT Equipment	HP DL 60 Server	2-Jul-18	502,312	502,312	0	0	0	0	502,312	0	0	Aero	100.00%	100.00%	502,312
3729	340001485	Airport Equipment - Operatior	Signage boards 1300+2100x900mm	17-Aug-17	501,314	501,314	501,314	0	0	0	0	501,314	0	Aero	100.00%	100.00%	501,314
8620	420000417	Electrical & Power House Equ	0.75 KW (1.00 HP) capacity submersible mixer-Colle	1-Mar-17	500,813	500,813	500,813	500,813	0	0	0	0	500,813	Aero	100.00%	100.00%	500,813
852	240000494	100% Depreciation	GPS Tracking System for BIAL Vehicles	12-Apr-17	500,070	500,070	500,070	0	0	0	0	500,070	0	Non Aero	0.00%	0.00%	0
3722	340001478	Airport Equipment - Operatior	PIM module (SBB-PD32BV2 media Player)-PESC Phas	1-Mar-17	496,799	496,799	496,799	496,799	0	0	0	0	496,799	Aero	100.00%	100.00%	496,799
1605	260000439	Buildings - Operations, Secur	W.C. FLUSH SENSOR & Health Faucet-Toilet 2A	1-Oct-16	496,384	496,384	496,384	496,384	0	0	0	0	496,384	Aero	100.00%	100.00%	496,384
8628	420000425	Electrical & Power House Equ	Portal sign single Signage L1D3A-PESC Phase 1&2A	1-Mar-17	493,280	493,280	493,280	493,280	0	0	0	0	493,280	Aero	100.00%	100.00%	493,280
1745	270000009	Roads - Parking & Cargo roac	GI chain link mesh fencing-P4 Parking	1-Jan-18	490,594	490,594	490,594	0	0	0	0	490,594	0	Non Aero	0.00%	0.00%	0
10440	450001373	Furniture and fixtures	MB Rocket Base Multi Lock Arms Chairs for screeni	1-Jul-19	487,380	0	0	0	0	487,380	0	0	0	Aero	100.00%	100.00%	487,380
10742	590000038	Pop-Up Retail Plaza (Quad)	48 port Network switch (AL4800C88-E6)	1-Sep-19	486,192	0	0	0	0	486,192	0	0	0	Non Aero	0.00%	0.00%	0
1681	260000515	Buildings - Operations, Secur	Hazardous Waste Centre	8-Mar-18	485,964	485,964	485,964	0	0	0	0	485,964	0	AERO	100.00%	100.00%	485,964
9042	430000108	Small Vehicles	TATA ACE - KA-43-9851	26-Mar-19	485,480	485,480	0	0	0	0	485,480	0	0	Aero	100.00%	100.00%	485,480
7903	400000951	Office Equipment	SITC of Online Chlorine Dosing system	15-Nov-18	484,000	484,000	0	0	0	0	484,000	0	0	Aero	100.00%	100.00%	484,000
10023	450000936	Furniture and fixtures	Automatic Slide Door-Swing Gate	1-Mar-17	483,478	483,478	483,478	483,478	0	0	0	0	483,478	Aero	100.00%	100.00%	483,478
5924	370000217	Software & program licenses	SQL Prices core based	1-Jan-18	483,145	483,145	483,145	0	0	0	0	483,145	0	COMMON	85.34%	86.31%	412,316
1047	240000697	100% Depreciation	Tools & Tackles for V&M	7-Jan-19	481,679	481,679	0	0	0	0	481,679	0	0	Aero	100.00%	100.00%	481,679
1558	260000391	Buildings - Operations, Secur	Metal Door G13 Toilet Passage	1-Sep-16	480,296	480,296	480,296	480,296	0	0	0	0	480,296	Aero	100.00%	100.00%	480,296
10710	590000006	Pop-Up Retail Plaza (Quad)	Backlit Direction Signage	27-Feb-19	480,225	480,225	0	0	0	0	480,225	0	0	Non Aero	0.00%	0.00%	0
10395	450001328	Furniture and fixtures	MS Fabricated portable security cabin, 8X12X9	30-May-19	480,000	0	0	0	0	480,000	0	0	0	Aero	100.00%	100.00%	480,000
8114	400001173	Office Equipment	INTERACTIVE PROJECTOR	2-Jan-20	478,100	0	0	0	0	478,100	0	0	0	Common	85.34%	86.31%	408,011
3584	340001340	Airport Equipment - Operatior	Triangle Toilet And Drinking Water Signage Boards	1-Sep-16	477,483	477,483	477,483	477,483	0	0	0	0	477,483	Aero	100.00%	100.00%	477,483
8818	420000618	Electrical & Power House Equ	Engine operated water pump, Kirloskar Make- 26SR9	16-Oct-18	477,000	477,000	0	0	0	0	477,000	0	0	Aero	100.00%	100.00%	477,000
8819	420000619	Electrical & Power House Equ	Engine operated water pump, Kirloskar Make - 26SR9	16-Oct-18	477,000	477,000	0	0	0	0	477,000	0	0	Aero	100.00%	100.00%	477,000
5920	370000213	Software & program licenses	IBM SPSS Statistics Base E-License	4-Jan-18	476,448	476,448	476,448	0	0	0	0	476,448	0	AERO	100.00%	100.00%	476,448
6891	390000113	Roads - Parking & Cargo roac	Aplis 80	1-Jun-16	475,476	475,476	475,476	475,476	0	0	0	0	475,476	Non Aero	0.00%	0.00%	0
8891	420000694	Electrical & Power House Equ	Feeder Pillars 6 & 8 with 415 V LT Panel	1-Jul-19	475,414	0	0	0	0	475,414	0	0	0	Aero	100.00%	100.00%	475,414
7998	400001049	Office Equipment	Yokogawa make Electromagnetic Flowmeter	26-Apr-19	475,346	0	0	0	0	475,346	0	0	0	Aero	100.00%	100.00%	475,346
10647	560000005	Safety and security equipmen	METAL BARRICADE	14-Aug-18	475,000	475,000	0	0	0	0	475,000	0	0	Aero	100.00%	100.00%	475,000
3774	340001531	Airport Equipment - Operatior	Movable Baggage Info display Unit-55"	4-Jan-18	474,250	474,250	474,250	0	0	0	0	474,250	0	AERO	100.00%	100.00%	474,250
6315	380000325	Safety and security equipmen	PTZ Cameras NEZ-5230-EPCW4	1-Mar-17	473,811	473,811	473,811	473,811	0	0	0	0	473,811	Aero	100.00%	100.00%	473,811
4238	350000391	Communication Equipment	J129 IP PHONE GLOBAL NO POWER SUPPLY	2-Jan-20	473,802	0	0	0	0	473,802	0	0	0	Common	85.34%	86.31%	404,342
4207	350000354	Communication Equipment - I	Paging Microphone-WBB	1-Oct-18	473,675	473,675	0	0	0	0	473,675	0	0	Aero	100.00%	100.00%	473,675
8548	420000344	Electrical & Power House Equ	Public Toilet-Westside of PTB-Electrical Works	15-Apr-16	472,880	472,880	472,880	472,880	0	0	0	0	472,880	Aero	100.00%	100.00%	472,880
10179	450001092	Furniture and fixtures	Directional Frame Signs-Floor Mounted-1800 X 1165	1-Jan-18	472,551	472,551	472,551	0	0	0	0	472,551	0	AERO	100.00%	100.00%	472,551
5085	360000994	IT Equipment	Inventory display 1 Lvl 4 digit Display-P4	1-Jan-18	471,775	461,080	461,080	0	0	10,695	0	461,080	0	Non Aero	0.00%	0.00%	0
5957	370000257	Software & program licenses	Telesoft call billing software license for 2000 ex	1-Oct-19	470,250	0	0	0	0	470,250	0	0	0	Common	85.34%	86.31%	401,311
5993	370000300	Software & program licenses	soft phone Billing Software-IPPAXA	3-Jan-20	470,000	0	0	0	0	470,000	0	0	0	Common	85.34%	86.31%	401,098
10059	450000972	Furniture and fixtures	Signature Series Table	1-Jul-17	469,661	469,661	469,661	0	0	0	0	469,661	0	Common	85.34%	86.31%	400,809
928	240000572	100% Depreciation	24W 3000K LED Recess Down Light-PTB	23-Feb-18	469,050	469,050	469,050	0	0	0	0	469,050	0	AERO	100.00%	100.00%	469,050
8941	420000758	Airlines & Lounges	250 Watts LED Flood Light Fixture-Remote Car Parki	21-Jan-20	468,867	0	0	0	0	468,867	0	0	0	Non Aero	0.00%	0.00%	0
2158	330000104	Air-conditioning	Westside Toilet PTB-HVAC Pump and accessories	15-Apr-16	468,138	468,138	468,138	468,138	0	0	0	0	468,138	Aero	100.00%	100.00%	468,138
1513	260000346	Buildings - PTB Related	Metal Fire Doors At Level 1	1-Sep-16	467,718	467,718	467,718	467,718	0	0	0	0	467,718	Common	85.34%	86.31%	399,151
8590	420000386	Electrical & Power House Equ	Submersible Sewer Pump (Grundfos)	1-Dec-16	466,254	466,254	466,254	466,254	0	0	0	0	466,254	Aero	100.00%	100.00%	466,254
3788	340001545	Airport Equipment - Operatior	RAVAGLIOLI - TRUCK WHEEL BALANCER	15-Feb-18	466,100	466,100	466,100	0	0	0	0	466,100	0	AERO	100.00%	100.00%	466,100
7824	400000869	Office Equipment	Air Capture Hood	1-Apr-18	465,350	465,350	0	0	0	0	465,350	0	0	Common	85.34%	86.31%	397,130
10097	450001010	Furniture and fixtures	1500X450mm Storage Unit 1200mm high-Along the Aisl	1-Jul-17	464,941	464,941	464,941	0	0	0	0	464,941	0	Common	85.34%	86.31%	396,781
6767	380000842	Safety and security equipmen	4KG CYLINDER WITH HFC CLEAN AGENT	27-Feb-20	464,109	0	0	0	0	464,109	0	0	0	Aero	100.00%	100.00%	464,109
5911	370000204	Software & program licenses	Software license for energy meters	4-Jan-17	463,944	463,944	463,944	463,944	0	0	0	0	463,944	Aero	100.00%	100.00%	463,944
10612	450001567	Furniture and fixtures	Operator Cabin-Remote Car Parking	21-Jan-20	463,857	0	0	0	0	463,857	0	0	0	Non Aero	0.00%	0.00%	0
8610	420000407	Electrical & Power House Equ	Load Manager EM 6400 with accessories	4-Jan-17	463,761	463,761	463,761	463,761	0	0	0	0	463,761	Aero	100.00%	100.00%	463,761
1508	260000341	Buildings - PTB Related	Buildings-Improvements to Executive dining	1-Jul-16	463,551	463,551	463,551	463,551	0	0	0	0	463,551	Common	85.34%	86.31%	395,594
5023	360000929	IT Equipment	Avaya 8 Port Switch 3510 GT	24-Feb-17	462,857	462,857	462,857	462,857	0	0	0	0	462,857	Non Aero	0.00%	0.00%	0
2013	320000105	Buildings - Others	Raw water sump-2.5 X 2.0 X 2.0 mt	1-Jul-17	459,121	459,121	459,121	0	0	0	0	459,121	0	Common	85.34%	86.31%	391,814
6952	390000176	Lighting & Beaconing Airside	36/40 Watts Surface mounted led panel light Crew	15-Mar-18	457,975	457,975	457,975	0	0	0	0	457,975	0	AERO	100.00%	100.00%	457,975
8003	400001054	Office Equipment	bird deterrent net for V&E work shop & parkng area	4-Apr-19	457,600	0	0	0	0	457,600	0	0	0	Common	85.34%	86.31%	390,516
10184	450001097	Furniture and fixtures	Boarding Gate Number- suspended-700X450	1-Jan-18	457,484	457,484	457,484	0	0	0	0	457,484	0	AERO	100.00%	100.00%	457,484
5361	360001283	IT Equipment	AVAYA ETHERNET ROUTING SWITCH 4926-POE+	12-Dec-19	456,000	0	0	0	0	456,000	0	0	0	Aero	100.00%	100.00%	456,000
3586	340001342	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904
3587	340001343	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904
3588	340001344	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904

S NO	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
10209	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9009	642,339	642,339	0	0	0	0	642,339	0	AERO	100.00%	100.00%	642,339	642,339	642,339	0	0	0	0	642,339	0
1720	0	0	0	0	638,732	0	0	0	Aero	100.00%	100.00%	638,732	0	0	0	0	638,732	0	0	0
8583	543,432	549,609	549,609	0	0	-6,177	0	549,609	Common	85.73%	85.73%	545,903	545,903	545,903	545,903	0	0	0	0	545,903
8582	542,007	548,168	548,168	0	0	-6,161	0	548,168	Common	85.73%	85.73%	544,471	544,471	544,471	544,471	0	0	0	0	544,471
10736	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8828	630,000	0	0	0	0	630,000	0	0	Common	85.73%	85.73%	540,086	540,086	0	0	0	0	540,086	0	0
3830	0	0	0	0	629,968	0	0	0	Aero	100.00%	100.00%	629,968	0	0	0	0	629,968	0	0	0
6974	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5956	0	0	0	0	535,799	0	0	0	Common	85.73%	85.73%	538,235	0	0	0	0	538,235	0	0	0
6637	0	0	0	0	627,170	0	0	0	Aero	100.00%	100.00%	627,170	0	0	0	0	627,170	0	0	0
6580	0	0	0	0	531,776	0	0	0	Common	85.73%	85.73%	534,193	0	0	0	0	534,193	0	0	0
7704	530,284	536,311	0	0	0	-6,027	536,311	0	Common	85.73%	85.73%	532,695	532,695	532,695	0	0	0	0	532,695	0
2206	529,549	0	0	0	0	529,549	0	0	Common	85.73%	85.73%	531,957	531,957	0	0	0	0	531,957	0	0
2248	0	0	0	0	620,167	0	0	0	Aero	100.00%	100.00%	620,167	0	0	0	0	620,167	0	0	0
8675	528,781	534,792	0	0	0	-6,010	534,792	0	Common	85.73%	85.73%	531,185	531,185	531,185	0	0	0	0	531,185	0
8601	619,199	619,199	619,199	0	0	0	0	619,199	Common	85.73%	85.73%	530,827	530,827	530,827	530,827	0	0	0	0	530,827
9987	616,840	616,840	616,840	0	0	0	0	616,840	Aero	100.00%	100.00%	616,840	616,840	616,840	616,840	0	0	0	0	616,840
4216	0	0	0	0	525,694	0	0	0	Common	85.73%	85.73%	528,084	0	0	0	0	528,084	0	0	0
2209	524,364	0	0	0	0	524,364	0	0	Common	85.73%	85.73%	526,748	526,748	0	0	0	0	526,748	0	0
1514	522,992	528,936	528,936	0	0	-5,944	0	528,936	Common	85.73%	85.73%	525,369	525,369	525,369	525,369	0	0	0	0	525,369
5111	504,304	0	0	0	18,413	504,304	0	0	Common	85.73%	85.73%	525,093	506,597	0	0	0	18,497	506,597	0	0
6963	609,417	0	0	0	0	609,417	0	0	Aero	100.00%	100.00%	609,417	609,417	0	0	0	0	609,417	0	0
6939	518,796	524,693	0	0	0	-5,897	524,693	0	Common	85.73%	85.73%	521,154	521,154	521,154	0	0	0	0	521,154	0
5160	607,867	0	0	0	0	607,867	0	0	Aero	100.00%	100.00%	607,867	607,867	0	0	0	0	607,867	0	0
2020	0	0	0	0	0	0	0	0	Common	85.73%	85.73%	521,038	424,868	424,868	0	0	96,171	0	424,868	0
10635	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1625	606,731	606,731	606,731	0	0	0	0	606,731	Aero	100.00%	100.00%	606,731	606,731	606,731	606,731	0	0	0	0	606,731
10190	606,710	606,710	0	0	0	0	606,710	0	AERO	100.00%	100.00%	606,710	606,710	606,710	0	0	0	0	606,710	0
3566	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8031	0	0	0	0	605,000	0	0	0	Aero	100.00%	100.00%	605,000	0	0	0	0	605,000	0	0	0
2168	515,701	521,563	521,563	0	0	-5,862	0	521,563	Common	85.73%	85.73%	518,046	518,046	518,046	518,046	0	0	0	0	518,046
5168	602,593	0	0	0	0	602,593	0	0	Aero	100.00%	100.00%	602,593	602,593	0	0	0	0	602,593	0	0
4190	600,000	0	0	0	0	600,000	0	0	Aero	100.00%	100.00%	600,000	600,000	0	0	0	0	600,000	0	0
4191	600,000	0	0	0	0	600,000	0	0	Aero	100.00%	100.00%	600,000	600,000	0	0	0	0	600,000	0	0
6296	512,021	517,841	517,841	0	0	-5,820	0	517,841	Common	85.73%	85.73%	514,349	514,349	514,349	514,349	0	0	0	0	514,349
6546	0	0	0	0	599,400	0	0	0	Aero	100.00%	100.00%	599,400	0	0	0	0	599,400	0	0	0
822	597,003	597,003	597,003	0	0	0	0	597,003	Aero	100.00%	100.00%	597,003	597,003	597,003	597,003	0	0	0	0	597,003
4210	596,435	0	0	0	0	596,435	0	0	Aero	100.00%	100.00%	596,435	596,435	0	0	0	0	596,435	0	0
5140	508,804	0	0	0	0	508,804	0	0	Common	85.73%	85.73%	511,118	511,118	0	0	0	0	511,118	0	0
5907	508,690	514,471	514,471	0	0	-5,782	0	514,471	Common	85.73%	85.73%	511,002	511,002	511,002	511,002	0	0	0	0	511,002
2169	595,556	595,556	595,556	0	0	0	0	595,556	Aero	100.00%	100.00%	595,556	595,556	595,556	595,556	0	0	0	0	595,556
6554	0	0	0	0	595,187	0	0	0	Aero	100.00%	100.00%	595,187	0	0	0	0	595,187	0	0	0
6397	593,220	0	0	0	0	593,220	0	0	Aero	100.00%	100.00%	593,220	593,220	0	0	0	0	593,220	0	0
6389	592,800	0	0	0	0	592,800	0	0	Aero	100.00%	100.00%	592,800	592,800	0	0	0	0	592,800	0	0
6409	587,753	0	0	0	0	587,753	0	0	Aero	100.00%	100.00%	587,753	587,753	0	0	0	0	587,753	0	0
9853	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6002	0	0	0	0	585,945	0	0	0	Aero	100.00%	100.00%	585,945	0	0	0	0	585,945	0	0	0
1624	585,463	585,463	585,463	0	0	0	0	585,463	Aero	100.00%	100.00%	585,463	585,463	585,463	585,463	0	0	0	0	585,463
5055	585,188	585,188	0	0	0	0	585,188	0	AERO	100.00%	100.00%	585,188	585,188	585,188	0	0	0	0	585,188	0
8712	584,800	584,800	0	0	0	0	584,800	0	Common	85.73%	85.73%	501,337	501,337	501,337	0	0	0	0	501,337	0
3787	584,100	584,100	0	0	0	0	584,100	0	AERO	100.00%	100.00%	584,100	584,100	584,100	0	0	0	0	584,100	0
1676	579,037	579,037	0	0	0	0	579,037	0	AERO	100.00%	100.00%	579,037	579,037	579,037	0	0	0	0	579,037	0
2203	494,102	0	0	0	0	494,102	0	0	Common	85.73%	85.73%	496,349	496,349	0	0	0	0	496,349	0	0
2204	494,102	0	0	0	0	494,102	0	0	Common	85.73%	85.73%	496,349	496,349	0	0	0	0	496,349	0	0
9847	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3721	576,873	576,873	576,873	0	0	0	0	576,873	Aero	100.00%	100.00%	576,873	576,873	576,873	576,873	0	0	0	0	576,873
8566	576,538	576,538	576,538	0	0	0	0	576,538	Common	85.73%	85.73%	494,254	494,254	494,254	494,254	0	0	0	0	494,254
1597	576,066	576,066	576,066	0	0	0	0	576,066	Aero	100.00%	100.00%	576,066	576,066	576,066	576,066	0	0	0	0	576,066
6950	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10503	0	0	0	0	489,201	0	0	0	Common	85.73%	85.73%	491,425	0	0	0	0	491,425	0	0	0
8872	0	0	0	0	573,013	0	0	0	Aero	100.00%	100.00%	573,013	0	0	0	0	573,013	0	0	0
10183	571,029	571,029	0	0	0	0	571,029	0	AERO	100.00%	100.00%	571,029	571,029	571,029	0	0	0	0	571,029	0
1574	570,288	570,288	570,288	0	0	0	0	570,288	Aero	100.00%	100.00%	570,288	570,288	570,288	570,288	0	0	0	0	570,288
1573	570,163	570,163	570,163	0	0	0	0	570,163	Aero	100.00%	100.00%	570,163	570,163	570,163	570,163	0	0	0	0	570,163
5922	486,435	491,964	0	0	0	-5,529	491,964	0	COMMON	85.73%	85.73%	488,646	488,646	488,646	0	0	0	0	488,646	0
846	569,005	569,005	569,005	0	0	0	0	569,005	Aero	100.00%	100.00%	569,005	569,005	569,005	569,005	0	0	0	0	569,005
1562	484,923	490,435	490,435	0	0	-5,512	0	490,435	Common	85.73%	85.73%	487,128	487,128	487,128	487,128	0	0	0	0	487,128
10129	567,000	567,000	0	0	0	0	567,000	0	AERO	100.00%	100.00%	567,000	567,000	567,000	0	0	0	0	567,000	0
8690	483,101	488,592	0	0	0	-5,491	488,592	0	Common	85.73%	85.73%	485,298	485,298	485,298	0	0	0	0	485,298	0
5110	464,992	0	0	0	16,978	464,992	0	0	Common	85.73%	85.73%	484,161	467,106	0	0	0	17,055	467,106	0	0
5086	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
894	562,500	562,500	0	0	0	0	562,500	0	AERO	100.00%	100.00%	562,500	562,500	562,500	0	0	0	0	562,500	0
3793	542,730	542,730	0	0	18,769	0	542,730	0	AERO	100.00%	100.00%	561,499	542,730	542,730	0	0	18,769	0	542,730	0
4164	478,677	484,117	484,117	0	0	-5,441	0	484,117	Common	85.73%	85.73%	480,853	480,853	480,853	480,853	0	0	0	0	480,853
10515	0	0	0	0	478,618	0	0	0	Common	85.73%	85.73%	480,794	0	0	0	0	480,794	0	0	0
3861	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6286	557,803	557,803	557,803	0	0	0	0	557,803	Aero	100.00%	100.00%	557,803	557,803	557,803	557,803	0	0	0	0	557,803
2018	553,745	553,745	0	0	0	0	553,745	0	AERO	100.00%	100.00%	553,745	553,745	553,745	0	0	0	0	553,745	0
1137	0	0	0	0	472,357	0	0	0	Common	85.73%	85.73%	474,504	0	0	0	0	474,504	0	0	0
5927	552,678	552,678	0	0	0	0	552,678	0	AERO	100.00%	100.00%	552,678	552,678	552,678	0	0	0	0	552,678	0
10191	552,430	552,430	0	0	0	0	552,430	0	AERO	100.00%	100.00%	552,430	552,430	552,430	0	0	0	0	552,430	0
8743	551,934	551,934	0	0	0	0	551,934	0	Common	85.73%	85.73%	473,162	473,162	473,162	0	0	0	0	473,162	0
8908	0	0	0	0	551,082	0	0	0	Common	85.73%	85.73%	472,432	0	0	0	0	472,432	0	0	0
8091	0	0	0	0	550,500	0	0	0	Aero	100.00%	100.00%	550,500	0	0	0	0	550,500	0	0	0
3770	550,000	550,000	0	0	0	0	550,000	0	AERO	100.00%	100.00%	550,000	550,000	550,000	0	0	0	0	550,000	0
8023	0	0	0	0	469,370	0	0	0	Common	85.73%	85.73%	471,504	0	0	0	0	471,504	0	0	0
893	549,600	549,600	0	0	0	0	549,600	0	AERO	100.00%	100.00%	549,600	549,600	549,600	0	0	0	0	549,600	0
8875	0	0	0	0	549,165	0	0	0	Aero	100.00%	100.00%	549,165	0	0	0	0	549,165	0	0	0
2163	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2219	464,854	0	0	0	0	464,854	0	0	Common	85.73%	85.73%	466,967	466,967	0	0	0	0	466,967	0	0
10466	0	0	0	0	543,000	0	0	0	Aero	100.00%	100.00%	543,000	0	0	0	0	543,000	0	0	0
914	542,558	542,558	0	0	0	0	542,558	0	AERO	100.00%	100.00%	542,558	542,558	542,558	0	0	0	0	542,558	0
10098	462,920	468,182	0	0	0	-5,262	468,182	0	Common	85.73%	85.73%	465,025	465,025	465,025	0	0	0	0	465,025	0
5978	0	0	0	0	461,887	0	0	0	Common	85.73%	85.73%	463,987	0	0	0	0	463,987	0	0	0
5980	0	0	0	0	461,887	0	0	0	Common	85.73%	85.73%	463,987	0	0	0	0	463,987	0	0	0
8905	0	0	0	0	540,934	0	0	0	Common	85.73%	85.73%	463,732	0	0	0	0	463,732	0	0	0
6571	0	0	0	0	539,958	0	0	0	Aero	100.00%	100.00%	539,958	0	0	0	0	539,958	0	0	0
6573	0	0	0	0	539,958	0	0	0	Aero	100.00%	100.00%	539,958	0	0	0	0	539,958	0	0	0
5401	0	0	0	0	460,511	0	0	0	Common	85.73%	85.73%	462,605	0	0	0	0	462,605	0	0	0
2201	538,056	538,056	0	0	0	0	538,056	0	AERO	100.00%	100.00%	538,056	538,056	538,056	0	0	0	0	538,056	0
6459	537,000	0	0	0	0	537,000	0	0	Aero	100.00%	100.00%	537,000	537,000	0	0	0	0	537,000	0	0
1687	535,021	0	0	0	0	535,021	0	0	Aero	100.00%	100.00%	535,021	535,021	0	0	0	0	535,021	0	0
8558	454,777	459,946	459,946	0	0	-5,169	0	459,946	Common	85.73%	85.73%	456,845	456,845	456,845	456,845	0	0	0	0	456,845
8877	0	0	0	0	531,822	0	0	0	Aero	100.00%	100.00%	531,822	0	0	0	0	531,822	0	0	0
10735	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9890	530,204	530,204	530,204	0	0	0	0	530,204	Aero	100.00%	100.00%	530,204	530,204	530,204	530,204	0	0	0	0	530,204
6957	528,143	0	0	0	0	528,143	0	0	Aero	100.00%	100.00%	528,143	528,143	0	0	0	0	528,143	0	0
5011	528,125	528,125	528,125	0	0	0	0	528,125	Common	85.73%	85.73%	452,751	452,751	452,751	452,751	0	0	0	0	452,751
3579	527,106	527,106	527,106	0	0	0	0	527,106	Aero	100.00%	100.00%	527,106	527,106	527,106	527,106	0	0	0	0	527,106
8840	525,000	0	0	0	0	525,000	0	0	Common	85.73%	85.73%	450,072	450,072	0	0	0	0	450,072	0	0
5227	0	0	0	0	446,871	0	0	0	Common	85.73%	85.73%	448,902	0	0	0	0	448,902	0	0	0
8014	0	0	0	0	443,853	0	0	0	Common	85.73%	85.73%	445,871	0	0	0	0	445,871	0	0	0
4994	519,379	519,379	491,760	491,760	0	0	27,619	0	Aero	100.00%	100.00%	519,379	519,379	519,379	491,760	491,760	0	0	27,619	0
6406	519,230	0	0	0	0	519,230	0	0	Aero	100.00%	100.00%	519,230	519,230	0	0	0	0	519,230	0	0
5109	426,273	0	0	0	15,564	426,273	0	0	Common	85.73%	85.73%	443,846	428,211	0	0	0	15,635	428,211	0	0
3723	517,371	517,371	0	0	0	0	517,371	0	AERO	100.00%	100.00%	517,371	517,371	517,371	0	0	0	0	517,371	0
9892	517,068	517,068	517,068	0	0	0	0	517,068	Aero	100.00%	100.00%	517,068	517,068	517,068	517,068	0	0	0	0	517,068
8073	0	0	0	0	516,895	0	0	0	Aero	100.00%	100.00%	516,895	0	0	0	0	516,895	0	0	0
4178	440,652	445,660	0	0	0	-5,009	445,660	0	COMMON	85.73%	85.73%	442,655	442,655	442,655	0	0	0	0	442,655	0
5989	0	0	0	0	440,240	0	0	0	Common	85.73%	85.73%	442,241	0	0	0	0	442,241	0	0	0
8734	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8104	0	0	0	0	515,000	0	0	0	Aero	100.00%	100.00%	515,000	0	0	0	0	515,000	0	0	0
8909	0	0	0	0	514,343	0	0	0	Common	85.73%	85.73%	440,936	0	0	0	0	440,936	0	0	0
10160	512,951	512,951	0	0	0	0	512,951	0	AERO	100.00%	100.00%	512,951	512,951	512,951	0	0	0	0	512,951	0
9881	512,114	512,114	512,114	0	0	0	0	512,114	Aero	100.00%	100.00%	512,114	512,114	512,114	512,114	0	0	0	0	512,114
8681	436,722	441,686	0	0	0	-4,964	441,686	0	Common	85.73%	85.73%	438,707	438,707	438,707	0	0	0	0	438,707	0
6269	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1604	510,601	510,601	510,601	0	0	0	0	510,601	Aero	100.00%	100.00%	510,601	510,601	510,601	510,601	0	0	0	0	510,601
5393	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10079	432,355	437,269	0	0	0	-4,914	437,269	0	Common	85.73%	85.73%	434,321	434,321	434,321	0	0	0	0	434,321	0
8782	504,000	0	0	0	0	504,000	0	0	Aero	100.00%	100.00%	504,000	504,000	0	0	0	0	504,000	0	0
2218	429,648	0	0	0	0	429,648	0	0	Common	85.73%	85.73%	431,601	431,601	0	0	0	0	431,601	0	0
5123	502,312	0	0	0	0	502,312	0	0	Aero	100.00%	100.00%	502,312	502,312	0	0	0	0	502,312	0	0
3729	501,314	501,314	0	0	0	0	501,314	0	Aero	100.00%	100.00%	501,314	501,314	501,314	0	0	0	0	501,314	0
8620	500,813	500,813	500,813	0	0	0	0	500,813	Common	85.73%	85.73%	429,337	429,337	429,337	429,337	0	0	0	0	429,337
852	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3722	496,799	496,799	496,799	0	0	0	0	496,799	Aero	100.00%	100.00%	496,799	496,799	496,799	496,799	0	0	0	0	496,799
1605	496,384	496,384	496,384	0	0	0	0	496,384	Aero	100.00%	100.00%	496,384	496,384	496,384	496,384	0	0	0	0	496,384
8628	493,280	493,280	493,280	0	0	0	0	493,280	Common	85.73%	85.73%	422,879	422,879	422,879	422,879	0	0	0	0	422,879
1745	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10440	0	0	0	0	487,380	0	0	0	Aero	100.00%	100.00%	487,380	0	0	0	0	487,380	0	0	0
10742	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1681	485,964	485,964	0	0	0	0	485,964	0	AERO	100.00%	100.00%	485,964	485,964	485,964	0	0	0	0	485,964	0
9042	485,480	0	0	0	0	485,480	0	0	Aero	100.00%	100.00%	485,480	485,480	0	0	0	0	485,480	0	0
7903	484,000	0	0	0	0	484,000	0	0	Aero	100.00%	100.00%	484,000	484,000	0	0	0	0	484,000	0	0
10023	483,478	483,478	483,478	0	0	0	0	483,478	Aero	100.00%	100.00%	483,478	483,478	483,478	483,478	0	0	0	0	483,478
5924	412,316	417,003	0	0	0	-4,687	417,003	0	COMMON	85.73%	85.73%	414,191	414,191	414,191	0	0	0	0	414,191	0
1047	481,679	0	0	0	0	481,679	0	0	Aero	100.00%	100.00%	481,679	481,679	0	0	0	0	481,679	0	0
1558	480,296	480,296	480,296	0	0	0	0	480,296	Aero	100.00%	100.00%	480,296	480,296	480,296	480,296	0	0	0	0	480,296
10710	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10395	0	0	0	0	480,000	0	0	0	Aero	100.00%	100.00%	480,000	0	0	0	0	480,000	0	0	0
8114	0	0	0	0	408,011	0	0	0	Common	85.73%	85.73%	409,866	0	0	0	0	409,866	0	0	0
3584	477,483	477,483	477,483	0	0	0	0	477,483	Aero	100.00%	100.00%	477,483	477,483	477,483	477,483	0	0	0	0	477,483
8818	477,000	0	0	0	0	477,000	0	0	Common	85.73%	85.73%	408,923	408,923	0	0	0	0	408,923	0	0
8819	477,000	0	0	0	0	477,000	0	0	Common	85.73%	85.73%	408,923	408,923	0	0	0	0	408,923	0	0
5920	476,448	476,448	0	0	0	0	476,448	0	AERO	100.00%	100.00%	476,448	476,448	476,448	0	0	0	0	476,448	0
6891	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8891	0	0	0	0	475,414	0	0	0	Common	85.73%	85.73%	407,563	0	0	0	0	407,563	0	0	0
7998	0	0	0	0	475,346	0	0	0	Aero	100.00%	100.00%	475,346	0	0	0	0	475,346	0	0	0
10647	475,000	0	0	0	0	475,000	0	0	Aero	100.00%	100.00%	475,000	475,000	0	0	0	0	475,000	0	0
3774	474,250	474,250	0	0	0	0	474,250	0	AERO	100.00%	100.00%	474,250	474,250	474,250	0	0	0	0	474,250	0
6315	473,811	473,811	473,811	0	0	0	0	473,811	Aero	100.00%	100.00%	473,811	473,811	473,811	473,811	0	0	0	0	473,811
4238	0	0	0	0	404,342	0	0	0	Common	85.73%	85.73%	406,181	0	0	0	0	406,181	0	0	0
4207	473,675	0	0	0	0	473,675	0	0	Aero	100.00%	100.00%	473,675	473,675	0	0	0	0	473,675	0	0
8548	472,880	472,880	472,880	0	0	0	0	472,880	Aero	100.00%	100.00%	472,880	472,880	472,880	472,880	0	0	0	0	472,880
10179	472,551	472,551	0	0	0	0	472,551	0	AERO	100.00%	100.00%	472,551	472,551	472,551	0	0	0	0	472,551	0
5085	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5957	0	0	0	0	401,311	0	0	0	Common	85.73%	85.73%	403,136	0	0	0	0	403,136	0	0	0
5993	0	0	0	0	401,098	0	0	0	Common	85.73%	85.73%	402,922	0	0	0	0	402,922	0	0	0
10059	400,809	405,365	0	0	0	-4,556	405,365	0	Common	85.73%	85.73%	402,631	402,631	402,631	0	0	0	0	402,631	0
928	469,050	469,050	0	0	0	0	469,050	0	AERO	100.00%	100.00%	469,050	469,050	469,050	0	0	0	0	469,050	0
8941	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2158	468,138	468,138	468,138	0	0	0	0	468,138	Aero	100.00%	100.00%	468,138	468,138	468,138	468,138	0	0	0	0	468,138
1513	399,151	403,687	403,687	0	0	-4,537	0	403,687	Common	85.73%	85.73%	400,965	400,965	400,965	400,965	0	0	0	0	400,965
8590	466,254	466,254	466,254	0	0	0	0	466,254	Common	85.73%	85.73%	399,710	399,710	399,710	399,710	0	0	0	0	399,710
3788	466,100	466,100	0	0	0	0	466,100	0	AERO	100.00%	100.00%	466,100	466,100	466,100	0	0	0	0	466,100	0
7824	397,130	0	0	0	0	397,130	0	0	Common	85.73%	85.73%	398,935	398,935	0	0	0	0	398,935	0	0
10097	396,781	401,291	0	0	0	-4,510	401,291	0	Common	85.73%	85.73%	398,585	398,585	398,585	0	0	0	0	398,585	0
6767	0	0	0	0	464,109	0	0	0	Aero	100.00%	100.00%	464,109	0	0	0	0	464,109	0	0	0
5911	463,944	463,944	463,944	0	0	0	0	463,944	Aero	100.00%	100.00%	463,944	463,944	463,944	463,944	0	0	0	0	463,944
10612	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8610	463,761	463,761	463,761	0	0	0	0	463,761	Common	85.73%	85.73%	397,573	397,573	397,573	397,573	0	0	0	0	397,573
1508	395,594	400,091	400,091	0	0	-4,496	0	400,091	Common	85.73%	85.73%	397,393	397,393	397,393	397,393	0	0	0	0	397,393
5023	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2013	391,814	396,267	0	0	0	-4,453	396,267	0	Common	85.73%	85.73%	393,595	393,595	393,595	0	0	0	0	393,595	0
6952	457,975	457,975	0	0	0	0	457,975	0	AERO	100.00%	100.00%	457,975	457,975	457,975	0	0	0	0	457,975	0
8003	0	0	0	0	390,516	0	0	0	Common	85.73%	85.73%	392,291	0	0	0	0	392,291	0	0	0
10184	457,484	457,484	0	0	0	0	457,484	0	AERO	100.00%	100.00%	457,484	457,484	457,484	0	0	0	0	457,484	0
5361	0	0	0	0	456,000	0	0	0	Aero	100.00%	100.00%	456,000	0	0	0	0	456,000	0	0	0
3586	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3587	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3588	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019
3589	340001345	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3590	340001346	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3591	340001347	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3592	340001348	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3593	340001349	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3594	340001350	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3595	340001351	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3596	340001352	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3597	340001353	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3598	340001354	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3599	340001355	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3600	340001356	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3601	340001357	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3602	340001358	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3603	340001359	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
3604	340001360	Airport Equipment - Operatior	Samsung-55" Led Display Model Pe55C	1-Sep-16	455,904	455,904	455,904	455,904	0	0	0
1060	240000710	100% Depreciation	GYM Rubber Mat for CISF gym	8-Jan-19	454,300	454,300	0	0	0	0	454,300
1013	240000660	100% Depreciation	Plastic Armless Folding Chair	27-Dec-18	449,875	449,875	0	0	0	0	449,875
10065	450000978	Furniture and fixtures	U shape Conference Table-900mm wide- 21.58 Rmt-Co	1-Jul-17	449,653	449,653	449,653	0	0	0	0
8873	420000676	Electrical & Power House Equ	Civil Electrical Wrk @ ASTI, 1st floor Pass office	4-Jul-19	448,707	0	0	0	0	448,707	0
5234	360001156	IT Equipment	Dell Optiplex 7060, Interl I7-7700	1-Oct-19	447,946	0	0	0	0	447,946	0
828	240000470	100% Depreciation	Beacons for Thoughtwork Project	15-Sep-16	445,650	445,650	445,650	445,650	0	0	0
1552	260000385	Buildings - PTB Related	Retail Signage Panel Bulkhead -Level-1	1-Sep-16	442,834	442,834	442,834	442,834	0	0	0
3775	340001532	Airport Equipment - Operatior	DRAIN COBRA MACHINE	2-Jan-18	440,386	440,386	440,386	0	0	0	0
6958	390000182	Lighting & Beaconing Airside	LED YELLOW TCL LIGHTING - STRAIGHT	4-Sep-18	440,119	440,119	0	0	0	0	440,119
1568	260000402	Buildings - Operations, Secur	Toilet Cubicles-Toilet 5	1-Oct-16	439,839	439,839	439,839	439,839	0	0	0
3860	340001624	Airport Equipment - Operatior	boarding pass barcode scanner	15-Jan-20	439,305	0	0	0	0	439,305	0
1725	260000574	Buildings - Operations, Secur	NSPR Civil work for MET (Windcone)	6-Dec-19	437,877	0	0	0	0	437,877	0
8844	420000647	Electrical & Power House Equ	Submersible sewage non clog pump_Manual version	13-Feb-19	437,190	437,190	0	0	0	0	437,190
5995	370000304	Software & program licenses	AEC AutoCad network licences	27-Feb-20	436,644	0	0	0	0	436,644	0
5996	370000305	Software & program licenses	AEC AutoCad network licences	27-Feb-20	436,644	0	0	0	0	436,644	0
10156	450001069	Furniture and fixtures	Server Room Modification along with COO office	2-Jan-18	436,535	436,535	436,535	0	0	0	0
1582	260000416	Buildings - Operations, Secur	Construction-Drinking Water Fountain-Toilet 3	1-Oct-16	435,937	435,937	435,937	435,937	0	0	0
8609	420000406	Electrical & Power House Equ	Energy Meter EM 1200 with accessories	4-Jan-17	435,317	435,317	435,317	435,317	0	0	0
7864	400000912	Office Equipment	Easy Q Premium with 2.75 Mtr Purple Tape	5-Jul-18	435,000	435,000	0	0	0	0	435,000
6966	390000190	Lighting & Beaconing Airside	AGL STOP BAR LIGHT	28-Feb-19	433,085	433,085	0	0	0	0	433,085
1063	240000713	100% Depreciation	Rotomoulded Baggage Tray	29-Mar-19	432,696	432,696	0	0	0	0	432,696
1606	260000440	Buildings - Operations, Secur	W.C. FLUSH SENSOR & Health Faucet-Toilet 2B	1-Oct-16	432,559	432,559	432,559	432,559	0	0	0
3705	340001461	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3706	340001462	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3707	340001463	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3708	340001464	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3709	340001465	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3710	340001466	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3711	340001467	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
3712	340001468	Airport Equipment - Operatior	Sam 55" Fids (Pe55C) wt Pd32Bv2 M. Player & Cus Su	1-Sep-16	432,118	432,118	432,118	432,118	0	0	0
10441	450001374	Furniture and fixtures	BABY SEAT FOLDABLE FOR CHILD PROTECTION	20-Sep-19	431,778	0	0	0	0	431,778	0
10729	590000025	Pop-Up Retail Plaza (Quad)	30 watts 2 luminaires	27-Feb-19	431,636	431,636	0	0	0	0	431,636
6340	380000350	Airlines & Lounges	Make: seimens Sinteso modal -Fire Alarm Panel and	1-Jul-17	431,416	431,416	431,416	0	0	0	0
8930	420000739	Electrical & Power House Equ	SITC of Ozonation system	2-Jan-20	431,200	0	0	0	0	431,200	0
8846	420000649	Roads - Parking & Cargo roac	Lower canopy ola pickup zone @ kerb side_Elec work	25-Mar-19	430,464	430,464	0	0	0	0	430,464
5923	370000216	Software & program licenses	Trend Micro Mobile Security	1-Jan-18	429,190	429,190	429,190	0	0	0	0
8694	420000491	Electrical installation	11TR Condensing unit	1-Jul-17	428,983	428,983	428,983	0	0	0	0
3751	340001507	Airport Equipment - Operatior	Signage boards 2500+1800+1800x900mm	17-Aug-17	426,982	426,982	426,982	0	0	0	0
8713	420000510	Electrical installation	Ladies toilet vertical - FF and SF	1-Oct-17	425,848	425,848	425,848	0	0	0	0
8714	420000511	Electrical installation	Ladies Toilet Vertical - GF	1-Oct-17	425,848	425,848	425,848	0	0	0	0
8715	420000512	Electrical installation	Gents toilet vertical - SF	1-Oct-17	425,848	425,848	425,848	0	0	0	0
8716	420000513	Electrical installation	Gents toilet vertical - GF and FF	1-Oct-17	425,848	425,848	425,848	0	0	0	0
6970	390000194	Lighting & Beaconing Airside	TITAN 420 MIDSTREAM LED FIXTURE	28-Feb-19	425,294	425,294	0	0	0	0	425,294
8767	420000565	Roads - Parking & Cargo roac	6 KVA For Entry & Exit Boom Barrier-P4	1-Jan-18	424,404	418,403	418,403	0	0	6,001	0
8768	420000566	Roads - Parking & Cargo roac	6 KVA For Entry & Exit Boom Barrier-P7	1-Jan-18	424,404	418,403	418,403	0	0	6,001	0
1688	260000524	Buildings - Operations, Secur	Sliding Glass door system at PTB Lvl2 East	2-Jul-18	423,687	423,687	0	0	0	0	423,687
5009	360000915	IT Equipment	DELL Precision tower 5810 XCTO-ARFF CCTV	1-Jul-16	423,313	423,313	423,313	423,313	0	0	0
5070	360000979	IT Equipment	HP Server DL380 Gen9 8SFF 4 Core UAT DEV	1-Jan-18	421,855	421,855	421,855	0	0	0	0
9865	450000773	Furniture and fixtures	Display Unit for Award display room	1-Sep-16	421,748	421,748	421,748	421,748	0	0	0
2226	330000174	Air-conditioning	BMA & SBD WALL MOUNTED TYPE SPLIT UNIT- 2.0	1-Jul-19	421,603	0	0	0	0	421,603	0
8867	420000670	Electrical & Power House Equ	Installation of SCADA in STP	5-Apr-19	421,262	0	0	0	0	421,262	0
10206	450001119	Furniture and fixtures	Porta cabin Office-P7 Parking	1-Jan-18	420,328	420,328	420,328	0	0	0	0
5187	360001102	IT Equipment	Exit.Cashier Equipment complt wt Monitor	5-Jan-19	418,972	418,972	0	0	0	0	418,972
3798	340001555	Airport Equipment - Operatior	FOUR SEATER ELECTRIC BUGGY (TE-A4)	3-Jul-18	417,500	417,500	0	0	0	0	417,500
8665	420000462	Airlines & Lounges	MAIN Electrical PANEL for New Medical Centre	1-Jul-17	416,144	416,144	416,144	0	0	0	0
5020	360000926	IT Equipment	Ethernet Routing Switch ERS 3510 GT	31-Mar-17	415,492	415,492	415,492	415,492	0	0	0
8572	420000368	Electrical installation	Cop Panel For Cdb-1 For T1A Refurb Area Level 0	1-Sep-16	414,706	414,706	414,706	414,706	0	0	0
3695	340001451	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3696	340001452	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3697	340001453	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3698	340001454	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3699	340001455	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3700	340001456	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3701	340001457	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3702	340001458	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3703	340001459	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
3704	340001460	Airport Equipment - Operatior	Samsung-40" Led Dis-Pe-C Series Fids Wt Wall Supp	1-Sep-16	414,635	414,635	414,635	414,635	0	0	0
2002	320000094	Water Management System	100MM Model-AXR100G-Online Water Flow Meter	3-Jan-17	414,128	414,128	414,128	414,128	0	0	0
1899	310000110	Roads - Parking & Cargo roac	P5 Parking Cable Trench	5-Jan-19	412,998	412,998	0	0	0	0	412,998
10178	450001091	Furniture and fixtures	Directional Frame Signs-Floor Mounted-1650 X 930	1-Jan-18	412,572	412,572	412,572	0	0	0	0
10180	450001093	Furniture and fixtures	Directional Fixing-Suspended-1800X695	1-Jan-18	411,658	411,658	411,658	0	0	0	0
5210	360001132	IT Equipment	BMA ICT Containment	1-Jul-19	410,206	0	0	0	0	410,206	0
3800	340001557	Airport Equipment - Operatior	FOUR SEATER ELECTRIC BUGGY (TE-A4)	3-Jul-18	410,000	410,000	0	0	0	0	410,000
3736	340001492	Airport Equipment - Operatior	Signage boards 2100+1800+1600x900mm	17-Aug-17	408,979	408,979	408,979	0	0	0	0
8858	420000661	Electrical & Power House Equ	Outdoor Panel with Cooling System	6-Dec-18	408,316	408,316	0	0	0	0	408,316
1581	260000415	Buildings - Operations, Secur	URINAL SENSOR-Toilet 5	1-Oct-16	407,408	407,408	407,408	407,408	0	0	0
1699	260000540	Buildings - Operations, Secur	CIVIL Interior works _BCM Emergency Store East Pie	7-May-19	405,845	0	0	0	0	405,845	0
1910	310000124	Roads - Parking & Cargo roac	Metal Beam Crash Barrier-Remote Car Parking	21-Jan-20	405,314	0	0	0	0	405,314	0
6565	380000610	Airlines & Lounges	Fixed Camera (day night) NDI-50022-A3	1-Sep-19	403,563	0	0	0	0	403,563	0
6349	380000359	IT Equipment	Access Controller panel - 2 door	1-Jul-17	400,865	400,865	400,865	0	0	0	0
7863	400000911	Office Equipment	Power Driven Saw- Model Sharpex Make model ECF-35	4-Jul-18	400,680	400,680	0	0	0	0	400,680
10360	450001292	Furniture and fixtures	4 Seater Modular Back to Back Chair-WBB	1-Oct-18	400,153	400,153	0	0	0	0	400,153
10714	590000010	Pop-Up Retail Plaza (Quad)	Fire Protection System-Pop-up Retail plaza	27-Feb-19	400,019	271,400	0	0	0	128,619	271,400
3564	340001320	Airport Equipment - Operatior	Thermal Imaging Camera-FLIR E50	26-May-16	400,000	400,000	400,000	400,000	0	0	0
8106	400001165	Office Equipment	Ride on Sweeper	20-Feb-20	400,000	0	0	0	0	400,000	0
8113	400001172	Office Equipment	SAMSUNG FLIP - 55 INCH	2-Jan-20	400,000	0	0	0	0	400,000	0
6890	390000112	Roads - Parking & Cargo roac	VEGA-Flexi LED Strip with 8.3mm pitch	1-Jun-16	399,085	399,085	399,085	399,085	0	0	0
8942	420000759	Airlines & Lounges	150 Watt LED Luminarie-Remote Car Parking	21-Jan-20	398,397	0	0	0	0	398,397	0
8002	400001053	Office Equipment	bird deterrent net for V&E work shop & parkng area	4-Apr-19	397,800	0	0	0	0	397,800	0
6716	380000791	Safety and security equipmen	INDICATION PANEL	2-Jan-20	396,464	0	0	0	0	396,464	0
6000	370000309	Software & program licenses	BOSCH CAMERA LICENSES FOR VMS	9-Jan-20	394,300	0	0	0	0	394,300	0
6576	380000621	IT Equipment	BOSCH CAMERA LICENSES FOR VMS	11-Dec-19	394,300	0	0	0	0	394,300	0
10607	450001562	Furniture and fixtures	Immigration-Custom-Level2 Loading Table	3-Jan-20	392,738	0	0	0	0	392,738	0
6927	390000149	Lighting & Beaconing	1 X 16W LED downlight fixture with 3000K Lexell	1-Jul-17	392,641	392,641	392,641	0	0	0	0
5396	360001319	IT Equipment	Network Active and Passive materials Crew frisking	12-Feb-20	392,371	0	0	0	0	392,371	0
8727	420000524	Electrical & Power House Equ	Emerson UPS-6KVA	3-Oct-17	391,827	391,827	391,827	0	0	0	0
4226	350000373	Communication Equipment	Uni-Directional Button Microphone	1-Oct-19	391,000	0	0	0	0	391,000	0
8903	420000706	Electrical & Power House Equ	SITC of solar lighting system complete	8-Nov-19	389,263	0	0	0	0	389,263	0
8698	420000495	Electrical installation	Sewage cutter submersible pumps	1-Jul-17	388,774	388,774	388,774	0	0	0	0
6938	390000160	Lighting & Beaconing	25 M high mast system with accessories	1-Jul-17	387,480	387,480	387,480	0	0	0	0
7844	400000892	Office Equipment	Container for storage of materials (40 feet)	3-Jul-18	386,000	386,000	0	0	0	0	386,000
2224	330000172	Air-conditioning	4.0TR Cassette type split air conditioner	4-Jul-19	385,175	0	0	0	0	385,175	0
4185	350000332	Communication Equipment - I	Amplifier Backup Switch units	2-Jul-18	384,900	384,900	0	0	0	0	384,900
8094	400001153	Office Equipment	Container - 20ft long x 10ft wide	31-Jan-20	384,654	0	0	0	0	384,654	0
10213	450001126	Furniture and fixtures	Steel Almirah-CISF	12-Mar-18	383,264	383,264	383,264	0	0	0	0
1528	260000361	Buildings - PTB Related	Film On 10Mm Thick Mdf-Below Glass Fascia	1-Sep-16	383,035	383,035	383,035	383,035	0	0	0
8688	420000485	Electrical installation	1.5TR Dx inverter	1-Jul-17	382,864	382,864	382,864	0	0	0	0
8095	400001154	Office Equipment	HD PTZ CAMERA -INFINOVA P/N -V1492MR-T	2-Jan-20	382,857	0	0	0	0	382,857	0
10366	450001298	Furniture and fixtures	Carpet 9 x 12 ft silk on silk	29-Jan-19	382,366	382,366	0	0	0	0	382,366
8664	420000461	Airlines & Lounges	Electrical works for power supply in new outlets I	1-Jul-17	382,212	382,212	382,212	0	0	0	0
1675	260000509	Buildings - Others	Retractable awning for Alpha 2 cafeteria	1-Jan-18	381,900	381,900	381,900	0	0	0	0
8904	420000707	Electrical & Power House Equ	SITCof 45W LED light fixture-AIRSIDE	8-Nov-19	381,276	0	0	0	0	381,276	0
3757	340001513	Airport Equipment - Operatior	Bench Top regulator	1-Oct-17	380,347	380,347	380,347	0	0	0	0
10367	450001299	Furniture and fixtures	Carpet 8 x 11 ft silk on silk	29-Jan-19	380,256	380,256	0	0	0	0	380,256
10063	450000976	Furniture and fixtures	L Shape Workstation-1500X750mm-A-Cabin-11& A-007	1-Jul-17	380,130	380,130	380,130	0	0	0	0
10218	450001131	Furniture and fixtures	ACP Portable Cabin for photometric bench tester	23-Feb-18	380,000	380,000	380,000	0	0	0	0
10476	450001409	Furniture and fixtures	COEVAL TABLE size :-2400 X 2250	11-Dec-19	379,064	0	0	0	0	379,064	0
10207	450001120	Furniture and fixtures	Retro-Reflectorised Traffic Sign-circular shape-P7	1-Jan-18	378,461	378,461	378,461	0	0	0	0
8890	420000693	Electrical & Power House Equ	Feeder Pillars 4 & 5 with 415 V LT Panel	1-Jul-19	378,171	0	0	0	0	378,171	0
5047	360000955	IT Equipment	LAN Passive Components-E&M Office	1-Jul-17	377,624	377,624	377,624	0	0	0	0
9904	450000813	Furniture and fixtures	High Back Mesh Chair (Model CH 999 ASX)	1-Dec-16	377,391	377,391	377,391	377,391	0	0	0
10068	450000981	Furniture and fixtures	1500X450 Storage unit 1200 mm high-Along the Aisle	1-Jul-17	377,272	377,272	377,272	0	0	0	0
8629	420000426	Electrical & Power House Equ	Portal sign single Signage L1D11-PESC Phase 1&2A	1-Mar-17	377,051	377,051	377,051	377,051	0	0	0
9844	450000752	Furniture and fixtures	Side table for lounge chair-Transit Lounge	1-Jun-16	376,671	376,671	376,671	376,671	0	0	0
1055	240000705	100% Depreciation	QRT accessories	28-Feb-19	376,160	376,160	0	0	0	0	376,160
9828	450000736	Furniture and fixtures	Movable Security Screens-Security Frisking Booth	1-Apr-16	374,690	374,690	374,690	374,690	0	0	0
5001	360000907	IT Equipment	HP DL360 GENQ 4LFF CTO SERVER	1-Jul-16	374,525	374,525	374,525	374,525	0	0	0
10138	450001051	Furniture and fixtures	Dome Carpet 9 x 12 ft silk on silk	2-Jan-18	374,027	374,027	374,027	0	0	0	0
8695	420000492	Electrical installation	11TR/2500 cfm 25mm static	1-Jul-17	372,702	372,702	372,702	0	0	0	0
9830	450000738	Furniture and fixtures	FIRE RATED DOORS AT AIRSIDE BUILDING	1-Apr-16	372,373	372,373	372,373	372,373	0	0	0
10740	590000036	Pop-Up Retail Plaza (Quad)	Passive Components	1-Sep-19	372,217	0	0	0	0	372,217	0
10393	450001326	Furniture and fixtures	Table for displaying terminal 2	2-Apr-19	371,200	0	0	0	0	371,200	0
7921	400000969	Office Equipment	500 LDP EPC Type solar water heater	24-Nov-18	369,721	369,721	0	0	0	0	369,721
1084	240000734	100% Depreciation	BMA & SBD Queue Manager	1-Jul-19	369,440	0	0	0	0	369,440	0
5125	360001034	IT Equipment	Structure Cabling-Networking Infrastructure	2-Jul-18	369,225	369,225	0	0	0	0	369,225
6577	380000622	IT Equipment	FIXED BOX CAMERA NBN-63023-B	11-Dec-19	365,396	0	0	0	0	365,396	0
1078	240000728	100% Depreciation	AURA R7 CORE SUITE ADD SW LIC:NU;CU;SR	4-Apr-19	364,600	0	0	0	0	364,600	0
3737	340001493	Airport Equipment - Operatior	Signage boards 1800x900mm	17-Aug-17	364,520	364,520	364,520	0	0	0	0
3809	340001566	Airport Equipment - Operatior	RootsScrup E4550-ES-8479-Escalator Cleang Machine	26-Mar-19	364,473	364,473	0	0	0	0	364,473
4215	350000362	Communication Equipment	AVAYA J179 IP PHONE	4-Apr-19	364,000	0	0	0	0	364,000	0
10548	450001500	Furniture and fixtures	False Roof for BOI retiring room @ PTB	2-Jan-20	363,572	0	0	0	0	363,572	0
8068	400001121	Office Equipment	Fargo HDP 5000 PRINTER	12-Dec-19	362,500	0	0	0	0	362,500	0
10161	450001074	Furniture and fixtures	2 HRS FIRE RATED DOOR 2000X2110MM	2-Jan-18	361,891	361,891	361,891	0	0	0	0
4186	350000333	Communication Equipment - I	Core components 1 working M-BSS BLU-800	2-Jul-18	361,000	361,000	0	0	0	0	361,000
3731	340001487	Airport Equipment - Operatior	Signage boards 2500+1600x900mm	17-Aug-17	359,955	359,955	359,955	0	0	0	0
10092	450001005	Furniture and fixtures	L Shape Workstation-1800X750mm-C-001 To C-018	1-Jul-17	359,944	359,944	359,944	0	0	0	0
10462	450001395	Furniture and fixtures	Pedestrian Handrail	1-Jul-19	359,756	0	0	0	0	359,756	0
8623	420000420	Electrical & Power House Equ	Distribution Board- Forecourt Canopy	1-Mar-17	359,279	359,279	359,279	359,279	0	0	0
9936	450000845	Furniture and fixtures	Urinal Sensor-2A	1-Oct-16	359,148	359,148	359,148	359,148	0	0	0
5101	360001010	IT Equipment	1 Port 1000 Base LR Small 10 Gigabit Ethernet Conn	15-Mar-18	359,142	359,142	359,142	0	0	0	0
10227	450001140	Furniture and fixtures	Chairs-CONTACT PROJECT MBGS ADJ ARMS-NPO	10-Jan-18	358,531	358,531	358,531	0	0	0	0
5062	360000970	IT Equipment	MOBILE PRECISION 3520 CTO BASE	26-Oct-17	358,329	358,329	358,329	0	0	0	0
7940	400000988	Office Equipment	RADAR TYPE LEVEL MONITORING SYSTEM	28-Jan-19	358,309	358,309	0	0	0	0	358,309
7941	400000989	Office Equipment	RADAR TYPE LEVEL MONITORING SYSTEM	28-Jan-19	358,309	358,309	0	0	0	0	358,309
937	240000581	100% Depreciation	LED BATTEN 18/20 W-NEC,PHN,MPSS,STP	25-Mar-18	357,679	357,679	357,679	0	0	0	0
10517	450001450	Furniture and fixtures	Informatory rectangular signage-P5 Parking	15-Nov-19	356,732	0	0	0	0	356,732	0
3797	340001554	Airport Equipment - Operatior	TWO SEATER ELECTRIC BUGGY (TE-A2)	3-Jul-18	356,250	356,250	0	0	0	0	356,250
6330	380000340	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	1-Jun-17	356,146	356,146	356,146	0	0	0	0
1599	260000433	Buildings - Operations, Secur	Toilet Cubicles-Toilet 6	1-Oct-16	354,502	354,502	354,502	354,502	0	0	0
10599	450001554	Furniture and fixtures	medium back executive chairs with castor wheels,	2-Jan-20	354,000	0	0	0	0	354,000	0
5118	360001027	IT Equipment	HP Mobile Workstation Zbook 17 G4 S/N CND821597S	4-Jul-18	353,727	353,727	0	0	0	0	353,727
5910	370000203	Software & program licenses	Web Based Gate ways for energy meters	4-Jan-17	353,690	353,690	353,690	353,690	0	0	0
8897	420000700	Electrical installation	Rocket Make 12V/150AH SMF Batteries	1-Oct-19	353,310	0	0	0	0	353,310	0
9999	450000910	Furniture and fixtures	UNLOADING TABLE- 2650x 800x 900 mm-Phase 1	1-Mar-17	353,240	353,240	353,240	353,240	0	0	0
10307	450001226	Furniture and fixtures	Glass Partition made up with 12mm thick toughened	23-Aug-18	353,091	353,091	0	0	0	0	353,091
10540	450001492	Furniture and fixtures	EWC with "P" or "S" Strap mounting on wall	2-Jan-20	352,919	0	0	0	0	352,919	0
10365	450001297	Furniture and fixtures	High back cushioned leatherlite Chairs, conference	18-Jan-19	351,912	351,912	0	0	0	0	351,912
10177	450001090	Furniture and fixtures	Directional Frame Signs-Floor Mounted-1800 X 930	1-Jan-18	351,719	351,719	351,719	0	0	0	0
8935	420000752	Electrical & Power House Equ	Immigration-Custom Modification-Level2 Electricals	3-Jan-20	350,915	0	0	0	0	350,915	0
10436	450001369	Furniture and fixtures	position training chairs	4-Jul-19	350,460	0	0	0	0	350,460	0
8730	420000527	Electrical & Power House Equ	Breaker Status Monitoring System at Switchgearroom	1-Oct-17	350,186	350,186	350,186	0	0	0	0
3799	340001556	Airport Equipment - Operatior	TWO SEATER ELECTRIC BUGGY (TE-A2)	3-Jul-18	350,000	350,000	0	0	0	0	350,000
5384	360001306	IT Equipment	HPE 3PAR StoreServ Integration	1-Oct-19	350,000	0	0	0	0	350,000	0
6264	380000272	Safety and security equipmen	Philips Heartstart FRX Defibrillator AED	7-Apr-16	350,000	350,000	350,000	350,000	0	0	0
2160	330000106	Air-conditioning	PTB East Side Toilet -HVAC	13-Jun-16	349,633	349,633	349,633	349,633	0	0	0
1153	240000819	100% Depreciation	Plastic coffin bags	2-Jan-20	347,900	0	0	0	0	347,900	0
9819	450000727	Furniture and fixtures	Anatom Slide MB Chair with Head Rest-Immigration	14-Apr-16	347,209	347,209	347,209	347,209	0	0	0

S NO	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
3589	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3590	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3591	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3592	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3593	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3594	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3595	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3596	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3597	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3598	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3599	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3600	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3601	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3602	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3603	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904
3604	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904	Aero	100.00%	100.00%	455,904	455,904	455,904	455,904	0	0	0	0	455,904

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018
8745	420000543	Electrical & Power House Equ	ULTRASONIC TANK LEVEL MEASUREMENT	1-Jan-18	347,200	347,200	347,200	0	0	0	0	347,200	0	AERO	100.00%	100.00%	347,200	347,200	347,200
5365	360001287	IT Equipment	Broadband connectivity	12-Dec-19	346,923	0	0	0	0	346,923	0	0	0	Aero	100.00%	100.00%	346,923	0	0
4163	350000310	Communication Equipment - I	Headset with Amplifier and cables	1-Jul-16	346,283	346,283	346,283	346,283	0	0	0	0	346,283	Aero	100.00%	100.00%	346,283	346,283	346,283
6989	390000213	Lighting & Beaconing Airside	Runway Guard lights Configuration A, ICAO	2-Jan-20	345,740	0	0	0	0	345,740	0	0	0	Aero	100.00%	100.00%	345,740	0	0
9891	450000800	Furniture and fixtures	Stools At Security Check In - T1A Refurb	1-Sep-16	344,752	344,752	344,752	344,752	0	0	0	0	344,752	Aero	100.00%	100.00%	344,752	344,752	344,752
10119	450001032	Furniture and fixtures	Reception table size 5100X1000mm	1-Jul-17	344,375	344,375	344,375	0	0	0	0	344,375	0	Common	85.34%	86.31%	293,890	293,890	297,230
6583	380000628	Office Equipment	Fire Fighting bial office space at blue dart	11-Dec-19	343,969	0	0	0	0	343,969	0	0	0	Common	85.34%	86.31%	293,543	0	0
8832	420000633	Electrical & Power House Equ	GRUNDFOS SUBMERSIBLE PUMP KSE 50.100.75.4.	3-Oct-18	343,701	343,701	0	0	0	0	343,701	0	0	Aero	100.00%	100.00%	343,701	343,701	0
9868	450000776	Furniture and fixtures	Modular Mgr Table Wt Side Tbl Top-BialOff-T1AR -L1	1-Sep-16	343,581	343,581	343,581	343,581	0	0	0	0	343,581	Aero	100.00%	100.00%	343,581	343,581	343,581
6335	380000345	Safety and security equipmen	OUTPUT ROLLERS FOR X-RAY 6046 SI	1-Jul-17	342,641	342,641	342,641	0	0	0	0	342,641	0	Aero	100.00%	100.00%	342,641	342,641	342,641
10613	450001568	Furniture and fixtures	Dustbin with Dome Lid-Remote Car Parking	21-Jan-20	342,388	0	0	0	0	342,388	0	0	0	Non Aero	0.00%	0.00%	0	0	0
8917	420000725	Electrical & Power House Equ	MAIN PANEL	12-Feb-20	341,964	0	0	0	0	341,964	0	0	0	Aero	100.00%	100.00%	341,964	0	0
1728	260000577	Buildings - Operations, Secur	NSPR Crash gates	6-Dec-19	341,060	0	0	0	0	341,060	0	0	0	Aero	100.00%	100.00%	341,060	0	0
10455	450001388	Furniture and fixtures	BMA & SBD SS Single Arms Sign Posts	1-Jul-19	340,827	0	0	0	0	340,827	0	0	0	Aero	100.00%	100.00%	340,827	0	0
10556	450001509	Furniture and fixtures	Outdoor IT pannel with cooler	2-Jan-20	338,950	0	0	0	0	338,950	0	0	0	Common	85.34%	86.31%	289,260	0	0
6964	390000188	Lighting & Beaconing Airside	26W LED Recess linear Downlight Luminaire-WBB	1-Oct-18	338,382	338,382	0	0	0	0	338,382	0	0	Aero	100.00%	100.00%	338,382	338,382	0
7893	400000941	Office Equipment	HIGH PRESSURE JETTING MACHINE WITH ACCES	1-Oct-18	337,634	337,634	0	0	0	0	337,634	0	0	Aero	100.00%	100.00%	337,634	337,634	0
6556	380000601	Safety and security equipmen	BMA Fire Alarm System	1-Jul-19	336,216	0	0	0	0	336,216	0	0	0	Aero	100.00%	100.00%	336,216	0	0
5225	360001147	IT Equipment	Dell Mobile precision tower 7720 workstation	1-Oct-19	335,900	0	0	0	0	335,900	0	0	0	Common	85.34%	86.31%	286,657	0	0
2024	320000116	Water Management System	150 mm Electro Magnetic Flowmeter	15-Mar-18	335,648	315,000	315,000	0	0	20,648	0	315,000	0	AERO	100.00%	100.00%	335,648	315,000	315,000
3743	340001499	Airport Equipment - Operatior	Signage boards 2500+2500x900mm	17-Aug-17	335,178	335,178	335,178	0	0	0	0	335,178	0	Aero	100.00%	100.00%	335,178	335,178	335,178
2235	330000191	Air-conditioning	Horizontal compact close coupled pump	12-Feb-20	334,657	0	0	0	0	334,657	0	0	0	Aero	100.00%	100.00%	334,657	0	0
8759	420000557	Roads - Parking & Cargo roac	EXTERNAL ROAD LIGHTING-P4 Parking	1-Jan-18	333,839	333,839	333,839	0	0	0	0	333,839	0	Non Aero	0.00%	0.00%	0	0	0
8834	420000635	Electrical & Power House Equ	40 KVA online UPS system, Emerson make- Hipulse U	1-Oct-18	333,650	333,650	0	0	0	0	333,650	0	0	Aero	100.00%	100.00%	333,650	333,650	0
1539	260000372	Buildings - PTB Related	Openable Glass Doors-Level-0 Transit Area	1-Sep-16	333,507	333,507	333,507	333,507	0	0	0	0	333,507	Common	85.34%	86.31%	284,615	284,615	287,850
8847	420000650	Electrical installation	Alpha-2 Cafeteria Electrical installation	28-Jan-19	333,225	333,225	0	0	0	0	333,225	0	0	Common	85.34%	86.31%	284,374	284,374	0
1584	260000418	Buildings - Operations, Secur	Constr-Drinking Water Fountain-Toilet 5-Domestic	1-Oct-16	332,703	332,703	332,703	332,703	0	0	0	0	332,703	Aero	100.00%	100.00%	332,703	332,703	332,703
10391	450001323	Furniture and fixtures	Janitorial Trolley (Part No. SCCEG)	5-May-19	332,500	0	0	0	0	332,500	0	0	0	Aero	100.00%	100.00%	332,500	0	0
938	240000582	100% Depreciation	Moon Standard 24W 3000K LED Recess Down Light-P1	23-Feb-18	331,250	331,250	331,250	0	0	0	0	331,250	0	AERO	100.00%	100.00%	331,250	331,250	331,250
10270	450001187	Furniture and fixtures	Medium Back Chair with Fixed Arms	27-Jul-18	330,646	330,646	0	0	0	0	330,646	0	0	Aero	100.00%	100.00%	330,646	330,646	0
8699	420000496	Electrical & Power House Equ	Submersible PUMP 125M3/50M HEAD-BPH Reservoir	1-Oct-17	330,338	330,338	330,338	0	0	0	0	330,338	0	AERO	100.00%	100.00%	330,338	330,338	330,338
3837	340001599	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	12-Feb-20	330,000	0	0	0	0	330,000	0	0	0	Aero	100.00%	100.00%	330,000	0	0
5229	360001151	IT Equipment	Dell Mobile Precision 7720 workstation	1-Oct-19	329,968	0	0	0	0	329,968	0	0	0	Common	85.34%	86.31%	281,595	0	0
5230	360001152	IT Equipment	Dell Mobile Precision 7720 workstation	1-Oct-19	329,968	0	0	0	0	329,968	0	0	0	Common	85.34%	86.31%	281,595	0	0
5231	360001153	IT Equipment	Dell Mobile Precision 7720 workstation	1-Oct-19	329,968	0	0	0	0	329,968	0	0	0	Common	85.34%	86.31%	281,595	0	0
10597	450001552	Furniture and fixtures	Civil-Work Space with 40 nos	2-Jan-20	329,671	0	0	0	0	329,671	0	0	0	Aero	100.00%	100.00%	329,671	0	0
6889	390000111	Roads - Parking & Cargo roac	MIRA LED	1-Jun-16	329,189	329,189	329,189	329,189	0	0	0	0	329,189	Non Aero	0.00%	0.00%	0	0	0
5955	370000255	Software & program licenses	BIM 360 license wth 3yrs subscription (06/19-06/22	1-Oct-19	328,800	0	0	0	0	328,800	0	0	0	Common	85.34%	86.31%	280,598	0	0
5093	360001002	IT Equipment	Dell PowerEdge R530 Server for Escalator CCTV	30-Mar-18	327,500	327,500	327,500	0	0	0	0	327,500	0	AERO	100.00%	100.00%	327,500	327,500	327,500
2048	320000141	Water Management System	NSPR Culvert Crossing- 9.0m long 1 X1200mm dia pip	6-Dec-19	327,167	0	0	0	0	327,167	0	0	0	Aero	100.00%	100.00%	327,167	0	0
6558	380000603	Safety and security equipmen	SBD Fixed Camera (day night) NDI-50022-A3	1-Jul-19	326,330	0	0	0	0	326,330	0	0	0	Aero	100.00%	100.00%	326,330	0	0
3778	340001535	Airport Equipment - Operatior	Drain Cobra Machine along with Camera	15-Jan-18	325,396	325,396	325,396	0	0	0	0	325,396	0	AERO	100.00%	100.00%	325,396	325,396	325,396
3734	340001490	Airport Equipment - Operatior	Signage boards 2100+1600x700mm	17-Aug-17	324,095	324,095	324,095	0	0	0	0	324,095	0	Aero	100.00%	100.00%	324,095	324,095	324,095
5981	370000285	Software & program licenses	SESSION MANAGER R7 SYSTEM LIC:DSNUSR	7-Jan-20	323,772	0	0	0	0	323,772	0	0	0	Common	85.34%	86.31%	276,307	0	0
7983	400001034	Office Equipment	30W Outdoor Speaker IP56 rated Speaker	27-Feb-19	323,007	323,007	0	0	0	0	323,007	0	0	Non Aero	0.00%	0.00%	0	0	0
6351	380000361	Safety and security equipmen	Six Shot Launcher with Accessories	9-Oct-17	322,960	322,960	322,960	0	0	0	0	322,960	0	AERO	100.00%	100.00%	322,960	322,960	322,960
6382	380000395	Safety and security equipmen	Six shot launcher with accessories	14-Jul-18	322,960	322,960	0	0	0	0	322,960	0	0	Aero	100.00%	100.00%	322,960	322,960	0
8831	420000632	Electrical & Power House Equ	GRUNDFOS SUBMERSIBLE PUMP KSE 50.100.55.4.	3-Oct-18	322,586	322,586	0	0	0	0	322,586	0	0	Aero	100.00%	100.00%	322,586	322,586	0
2214	330000161	Air-conditioning	8.5TR Ductable AC units	9-Nov-18	322,500	322,500	0	0	0	0	322,500	0	0	Common	85.34%	86.31%	275,222	275,222	0
10228	450001141	Furniture and fixtures	Color Coded Waste Bin	9-Mar-18	320,250	320,250	320,250	0	0	0	0	320,250	0	AERO	100.00%	100.00%	320,250	320,250	320,250
4233	350000381	Communication Equipment	AVAYA VANTAGE SMART DEVICE WITH CAMERA	7-Jan-20	319,314	0	0	0	0	319,314	0	0	0	Common	85.34%	86.31%	272,503	0	0
10719	590000015	Pop-Up Retail Plaza (Quad)	10000 Liters Water Tank with Stand	27-Feb-19	319,314	319,314	0	0	0	0	319,314	0	0	Non Aero	0.00%	0.00%	0	0	0
10442	450001375	Furniture and fixtures	BMA & SBD SS Single Arms Sign Posts	1-Jul-19	318,657	0	0	0	0	318,657	0	0	0	Aero	100.00%	100.00%	318,657	0	0
8934	420000751	Electrical & Power House Equ	electrical wrk	2-Jan-20	318,600	0	0	0	0	318,600	0	0	0	Aero	100.00%	100.00%	318,600	0	0
1896	310000107	Roads	Fencing work for E&M Yard	22-Nov-18	317,716	317,716	0	0	0	0	317,716	0	0	Aero	100.00%	100.00%	317,716	317,716	0
8004	400001055	Office Equipment	bird deterrent net for V&E work shop & parkng area	4-Apr-19	317,200	0	0	0	0	317,200	0	0	0	Common	85.34%	86.31%	270,698	0	0
1575	260000409	Buildings - Operations, Secur	W.C. FLUSH SENSOR & Health Faucet-Toilet 5	1-Oct-16	316,757	316,757	316,757	316,757	0	0	0	0	316,757	Aero	100.00%	100.00%	316,757	316,757	316,757
6897	390000119	Lighting & Beaconing	Projector Lighting With Adjustable Lamellas	1-Sep-16	316,376	316,376	316,376	316,376	0	0	0	0	316,376	Common	85.34%	86.31%	269,995	269,995	273,064
2184	330000130	Air-conditioning	AC Unit 2 TR R 410A UNIT	1-Jul-17	315,615	315,615	315,615	0	0	0	0	315,615	0	Non Aero	0.00%	0.00%	0	0	0

S NO	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
8745	0	0	0	0	347,200	0	Common	85.73%	85.73%	297,647	297,647	297,647	0	0	0	0	297,647	0
5365	0	0	346,923	0	0	0	Aero	100.00%	100.00%	346,923	0	0	0	0	346,923	0	0	0
4163	346,283	0	0	0	0	346,283	Aero	100.00%	100.00%	346,283	346,283	346,283	346,283	0	0	0	0	346,283
6989	0	0	345,740	0	0	0	Aero	100.00%	100.00%	345,740	0	0	0	0	345,740	0	0	0
9891	344,752	0	0	0	0	344,752	Aero	100.00%	100.00%	344,752	344,752	344,752	344,752	0	0	0	0	344,752
10119	0	0	0	-3,340	297,230	0	Common	85.73%	85.73%	295,226	295,226	295,226	0	0	0	0	295,226	0
6583	0	0	293,543	0	0	0	Common	85.73%	85.73%	294,878	0	0	0	0	294,878	0	0	0
8832	0	0	0	343,701	0	0	Common	85.73%	85.73%	294,648	294,648	0	0	0	0	294,648	0	0
9868	343,581	0	0	0	0	343,581	Aero	100.00%	100.00%	343,581	343,581	343,581	343,581	0	0	0	0	343,581
6335	0	0	0	0	342,641	0	Aero	100.00%	100.00%	342,641	342,641	342,641	0	0	0	0	342,641	0
10613	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8917	0	0	341,964	0	0	0	Common	85.73%	85.73%	293,159	0	0	0	0	293,159	0	0	0
1728	0	0	341,060	0	0	0	Aero	100.00%	100.00%	341,060	0	0	0	0	341,060	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
3655	340001411	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3656	340001412	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3657	340001413	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3658	340001414	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3659	340001415	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3660	340001416	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3661	340001417	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3662	340001418	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3663	340001419	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3664	340001420	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3665	340001421	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3666	340001422	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3667	340001423	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3668	340001424	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3669	340001425	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3670	340001426	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3671	340001427	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3672	340001428	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3673	340001429	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3674	340001430	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3675	340001431	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3676	340001432	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3677	340001433	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3678	340001434	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3679	340001435	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3680	340001436	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3681	340001437	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3682	340001438	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3683	340001439	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3684	340001440	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3685	340001441	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3686	340001442	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3687	340001443	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3688	340001444	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3689	340001445	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3690	340001446	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3691	340001447	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3692	340001448	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3693	340001449	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3694	340001450	Airport Equipment - Operatior	Samsung-40" Led Display Model Pe55C	1-Sep-16	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092	Aero	100.00%	100.00%	281,092	281,092	281,092	281,092	0	0	0	0	281,092
3812	340001569	Airport Equipment - Operatior	MAGSB <-B3 L4	28-Feb-19	280,434	280,434	0	0	0	0	280,434	0	0	Aero	100.00%	100.00%	280,434	280,434	0	0	0	0	280,434	0	0	Aero	100.00%	100.00%	280,434	280,434	0	0	0	0	280,434	0	0
3813	340001570	Airport Equipment - Operatior	MAGSB L4 B3->	28-Feb-19	280,434	280,434	0	0	0	0	280,434	0	0	Aero	100.00%	100.00%	280,434	280,434	0	0	0	0	280,434	0	0	Aero	100.00%	100.00%	280,434	280,434	0	0	0	0	280,434	0	0
1645	260000479	Buildings - Operations, Secur	Civil Works Pass office renovation	1-Jul-17	280,430	280,430	280,430	0	0	0	0	280,430	0	Aero	100.00%	100.00%	280,430	280,430	280,430	0	0	0	0	280,430	0	Aero	100.00%	100.00%	280,430	280,430	280,430	0	0	0	0	280,430	0
6589	380000634	Safety and security equipmen	Tripod Turnstiles for Pedestrians	12-Dec-19	280,000	0	0	0	0	280,000	0	0	0	Aero	100.00%	100.00%	280,000	0	0	0	0	280,000	0	0	0	Aero	100.00%	100.00%	280,000	0	0	0	0	280,000	0	0	0
3835	340001595	Airport Equipment - Operatior	Samsung FIDS-55" LED display Model PE55C	1-Sep-19	279,830	0	0	0	0	279,830	0	0	0	Aero	100.00%	100.00%	279,830	0	0	0	0	279,830	0	0	0	Aero	100.00%	100.00%	279,830	0	0	0	0	279,830	0	0	0
5143	360001052	IT Equipment	BIOMETRICFLAP SENSORS-SAFRAN MORPHO	3-Sep-18	279,745	279,745	0	0	0	0	279,745	0	0	Common	85.34%	86.31%	238,735	238,735	0	0	0	0	238,735	0	0	Common	85.73%	85.73%	239,820	239,820	0	0	0	0	239,820	0	0
4213	350000360	Communication Equipment - I	Throat Mike connecting to Motorola XIRP-3688	6-May-19	279,600	0	0	0	0	279,600	0	0	0	Aero	100.00%	100.00%	279,600	0	0	0	0	279,600	0	0	0	Aero	100.00%	100.00%	279,600	0	0	0	0	279,600	0	0	0
1130	240000796	100% Depreciation	RCBO 2P,32A,100MA	2-Jan-20	279,180	0	0	0	0	279,180	0	0	0	Common	85.34%	86.31%	238,252	0	0	0	0	238,252	0	0	0	Common	85.73%	85.73%	239,335	0	0	0	0	239,335	0	0	0
1608	260000442	Buildings - Operations, Secur	Urinals-1	1-Oct-16	279,170	279,170	279,170	279,170	0	0	0	0	279,170	Aero	100.00%	100.00%	279,170	279,170	279,170	279,170	0	0	0	0	279,170	Aero	100.00%	100.00%	279,170	279,170	279,170	279,170	0	0	0	0	279,170
7825	400000870	Office Equipment	Smart Tracking system for Airport Shuttle	1-Apr-18	278,967	278,967	0	0	0	0	278,967	0	0	Common	85.34%	86.31%	238,070	238,070	0	0	0	0	238,070	0	0	Common	85.73%	85.73%	239,153	239,153	0	0	0	0	239,153	0	0
2212	330000159	Air-conditioning	4TR Cassttle Ac Units	9-Nov-18	278,360	278,360	0	0	0	0	278,360	0	0	Aero	100.00%	100.00%	278,360	278,360	0	0	0	0	278,360	0	0	Aero	100.00%	100.00%	278,360	278,360	0	0	0	0	278,360	0	0
3766	340001522	Airport Equipment - Operatior	Chlorine Dosing Pump	5-Dec-17	277,566	277,566	277,566	0	0	0	0	277,566	0	AERO	100.00%	100.00%	277,566	277,566	277,566	0	0	0	0	277,566	0	AERO	100.00%	100.00%	277,566	277,566	277,566	0	0	0	0	277,566	0
2159	330000105	Air-conditioning	Westside Toilet PTB-HVAC System	15-Apr-16	277,394	277,394	277,394	277,394	0	0	0	0	277,394	Aero	100.00%	100.00%	277,394	277,394	277,394	277,394	0	0	0	0	277,394	Aero	100.00%	100.00%	277,394	277,394	277,394	277,394	0	0	0	0	277,394
1577	260000411	Buildings - Operations, Secur	URINALS-Toilet 4	1-Oct-16	277,159	277,159	277,159	277,159	0	0	0	0	277,159	Aero	100.00%	100.00%	277,159	277,159	277,159	277,159	0	0	0	0	277,159	Aero	100.00%	100.00%	277,159	277,159	277,159	277,159	0	0	0	0	277,159
6907	390000129	Lighting & Beaconing Airside	Retrofit Kit LED Light 800 X 2900 mm	1-Oct-16	276,915	276,915	276,915	276,915	0	0	0	0	276,915	Aero	100.00%	100.00%	276,915	276,915	276,915	276,915	0	0	0	0	276,915	Aero	100.00%	100.00%	276,915	276,915	276,915	276,915	0	0	0	0	276,915
6541	380000585	Airport Equipment - Car Parki	Cameras SS Pole 3.5 Meter Hight (1 NO)	5-Jan-19	276,740	276,740	0	0	0	0	276,740	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
847	240000489	100% Depreciation	LED 24 W Down Light Fixture	20-Jan-17	276,542	276,542	276,542	276,542	0	0	0	0	276,542	Aero	100.00%	100.00%	276,542	276,542	276,542	276,542	0	0	0	0	276,542	Aero	100.00%	100.00%	276,542	276,542	276,542	276,542	0	0	0	0	276,542
10120	450001033	Furniture and fixtures	Blinds for window of size 1650mmX1350mm	1-Jul-17	276,117	276,117	276,117	0	0	0	0	276,117	0	Common	85.34%	86.31%	235,638	235,638	238,316	0	0	0	-2,678	238,316	0	Common	85.73%	85.73%	236,709	236,709	236,709	0	0	0	0	236,709	0
3745	340001501	Airport Equipment - Operatior	Signage boards 3000x900mm	17-Aug-17	275,949	275,949	275,949	0	0	0	0	275,949	0	Aero	100.00%	100.00%	275,949	275,949	275,949	0	0	0	0	275,949	0	Aero	100.00%	100.00%	275,949	275,949	275,949	0	0	0	0	275,949	0
8761	420000559	Roads - Parking & Cargo roac	5 KVA UPS complete with 1 set-12 SMF battery-P4 Pa	1-Jan-18	275,830	275,830	275,830	0	0	0	0	275,830	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8048	400001101	Office Equipment	Mobatime digital clock DC.100.6.R.N.N Black	1-Oct-19	275,795	0	0	0	0	275,795	0	0	0	Aero	100.00%	100.00%	275,795	0	0	0	0	275,795	0	0	0	Aero	100.00%	100.00%	275,795	0	0	0	0	275,795	0	0	0
837	240000479	100% Depreciation	LED RETROFIT TUBE LIGHT HO 18/20W 6500K	9-Jan-17	275,042	275,042	275,042	275,042	0	0	0	0	275,042	Aero	100.00%	100.00%	275,042	275,042	275,042	275,042	0	0	0	0	275,042	Aero	100.00%	100.00%	275,042	275,042	275,042	275,042	0	0	0	0	275,042
10328	450001247	Furniture and fixtures	Colour Coded Waste Bin (SS)	1-Oct-18	274,500	274,500	0	0	0	0	274,500	0	0	Aero	100.00%	100.00%	274,500	274,500	0	0	0	0	274,500	0	0	Aero	100.00%	100.00%	274,500	274,500	0	0	0	0	274,500	0	0
6559	380000604	Safety and security equipmen	SBD Fire Alarm System	1-Jul-19	274,159	0	0	0	0	274,159	0	0	0	Aero	100.00%	100.00%	274,159	0	0	0	0	274,159	0	0	0	Aero	100.00%	100.00%	274,159	0	0	0	0	274,159	0	0	0
8748	420000546	Electrical installation	Power Distribution Unit	1-Jan-18	273,272	273,272	273,272	0	0	0	0	273,272	0	Common	85.34%	86.31%	233,210	233,210	235,861	235,861	0	0	-2,651	235,861	0	Common	85.73%	85.73%	234,270	234,270	234,270	0	0	0	0	234,270	0
10003	450000914	Furniture and fixtures	ETD - 1800x900x900 mm-Phase 1	1-Mar-17	273,020	273,020	273,020	273,020	0	0	0	0	273,020	Aero	100.00%	100.00%	273,020	273,020	273,020	273,020	0	0	0	0	273,020	Aero	100.00%	100.00%	273,020	273,020	273,020	273,020	0	0	0	0	273,020
10724	590000020	Pop-Up Retail Plaza (Quad)	3-seater cast iron decoratve garden bench	27-Feb-19	270,928	270,928	0	0	0	0	270,928	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2183	330000129	Air-conditioning	AC Unit 1.5 TR R 410 A UNIT	1-Jul-17	270,867	270,867	270,867	0	0	0	0	270,867	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10513	450001446	Furniture and fixtures	Lockers PTB East Pier Interior Works	6-Dec-19	270,555	0	0	0	0	270,555	0	0	0	Common	85.34%	86.31%	230,892	0	0	0	0	230,892	0	0	0	Common	85.73%	85.73%	231,941	0	0	0	0	231,941	0	0	0
9869	450000777	Furniture and fixtures	Backstorage-1000X450X750Mm - Bial Office- T1AR- L1	1-Sep-16	270,020	270,020	270,020	270,020	0	0	0	0	270,020	Aero	100.00%	100.00%	270,020	270,020	270,020	270,020	0	0	0	0	270,020	Aero	100.00%	100.00%	270,020	270,020	270,020	270,020	0	0	0	0	270,020
3796	340001553	Airport Equipment - Operatior	UV SYSTEM WITH AUTO WIPER	25-Apr-18	270,005	270,005	0	0	0	0	270,005	0	0	Aero	100.00%	100.00%	270,005	270,005	0	0	0	0	270,005	0	0	Aero	100.00%	100.00%	270,005	270,005	0	0	0	0	270,005	0	0
4205	350000352	Communication Equipment - I	Ceiling Speakers-WBB	1-Oct-18	269,942	269,942	0	0	0	0	269,942	0	0	Aero	100.00%	100.00%	269,942	269,942	0	0	0	0	269,942	0	0	Aero	100.00%	100.00%	269,942	269,942	0	0	0	0	269,942	0	0
2249	330000208	Air-conditioning	Immigration-Custom-Level2 5.5TR Ceiling DX Unit	3-Jan-20	269,872	0	0	0	0	269,872	0	0	0	Aero	100.00%	100.00%	269,872	0	0	0	0	269,872	0	0	0	Aero	100.00%	100.00%	269,872	0	0	0	0	269,872	0	0	0
7706	400000747	Office Equipment	Plotter HP DNJ T830 36"MFP	1-Jul-17	269,747	269,747	269,747	0	0	0	0	269,747	0	Common	85.34%	86.31%	230,202	230,202	232,819	232,819	0	0	-2,617	232,819	0	Common	85.73%	85.73%	231,249	231,249	231,249	0	0	0	0	231,249	0
2191	330000137	Air-conditioning	1.5TR R22 high wall mounted type	1-Jul-17	269,582	269,582	269,582	0	0	0	0	269,582	0	Common	85.34%	86.31%	230,061	230,061	232,676	232,676	0	0	-2,615	232,676	0	Common	85.73%	85.73%	231,107	231,107	231,107	0	0	0	0	231,107	0
1009	240000656	100% Depreciation	Featherlite Chair-R contact Proj MB Rockt base M02	5-Nov-18	269,130	269,130	0	0	0	0	269,130	0	0	Aero	100.00%	100.00%	269,130	269,130	0	0	0	0	269,130	0	0	Aero	100.00%	100.00%	269,130	269,130	0	0	0	0	269,130	0	0
10306	450001225	Furniture and fixtures	3 seater sofa (Make: Featherlite, Model: Pearl)	23-Aug-18	268,148	268,148	0	0	0	0	268,148	0	0	Aero	100.00%	100.00%	268,148	268,148	0	0	0	0	268,148	0	0	Aero	100.00%	100.00%	268,148	268,148	0	0	0	0	268,148	0	0
10387	450001319	Furniture and fixtures	Closed storage units,BCM Emergency store	7-May-19	267,930	0	0	0	0	267,930	0	0	0	Aero	100.00%	100.00%	267,930	0	0	0	0	267,930	0	0	0	Aero	100.00%	100.00%	267,930	0	0	0	0	267,930	0	0	0
3578	340001334	Airport Equipment - Operatior	Facility Signs - T1A Refurb	1-Sep-16	267,459	267,459	267,459	267,459	0	0	0	0	267,459	Aero	100.00%	100.00%	267,459	267,459	267,459	267,459	0	0	0	0	267,459	Aero	100.00%	100.00%	267,459	267,459	267,459	267,459	0	0	0	0	267,459
10147	450001060	Furniture and fixtures	PRM Friendly PAT Room-Glass Partition	1-Jan-18	266,317	266,317	266,317	0	0	0	0	266,317	0	AERO	100.00%	100.00%	266,317	266,317	266,317	266,317	0	0	0	0	266,317	0	AERO	100.00%	100.00%	266,317	266,317	266,317	0	0	0	0	266,317	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
6736	380000811	Safety and security equipmen	PTZ CAMERAS NDP-5502-Z30 HSN:85258020	2-Jan-20	235,527	0	0	0	0	235,527	0	0	0	Aero	100.00%	100.00%	235,527	0	0	0	0	235,527	0	0	0	Aero	100.00%	100.00%	235,527	0	0	0	0	235,527	0	0	0
9857	450000765	Furniture and fixtures	FLOORING, PEDESTALS AND STRINGERS FOR IMI	1-Jul-16	234,958	234,958	234,958	234,958	0	0	0	0	234,958	Aero	100.00%	100.00%	234,958	234,958	234,958	234,958	0	0	0	0	234,958	Aero	100.00%	100.00%	234,958	234,958	234,958	234,958	0	0	0	0	234,958
6909	390000131	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 2500 mm	1-Oct-16	234,550	234,550	234,550	234,550	0	0	0	0	234,550	Aero	100.00%	100.00%	234,550	234,550	234,550	234,550	0	0	0	0	234,550	Aero	100.00%	100.00%	234,550	234,550	234,550	234,550	0	0	0	0	234,550
10073	450000986	Furniture and fixtures	900X450 Tall Storage Unit 2400mm high-A-Cabin 08,	1-Jul-17	234,409	234,409	234,409	0	0	0	0	234,409	0	Common	85.34%	86.31%	200,045	200,045	202,319	0	0	0	-2,274	202,319	0	Common	85.73%	85.73%	200,954	200,954	200,954	0	0	0	0	200,954	0
1571	260000405	Buildings - Operations, Secur	EUROPEAN WATER CLOSETS-Toilet 4	1-Oct-16	234,266	234,266	234,266	234,266	0	0	0	0	234,266	Aero	100.00%	100.00%	234,266	234,266	234,266	234,266	0	0	0	0	234,266	Aero	100.00%	100.00%	234,266	234,266	234,266	234,266	0	0	0	0	234,266
1570	260000404	Buildings - Operations, Secur	EUROPEAN WATER CLOSETS-Toilet 3	1-Oct-16	234,214	234,214	234,214	234,214	0	0	0	0	234,214	Aero	100.00%	100.00%	234,214	234,214	234,214	234,214	0	0	0	0	234,214	Aero	100.00%	100.00%	234,214	234,214	234,214	234,214	0	0	0	0	234,214
3560	340001316	Airport Equipment - Operatior	High Pressure Jetting Machine for LSC	7-Apr-16	233,680	233,680	233,680	233,680	0	0	0	0	233,680	Aero	100.00%	100.00%	233,680	233,680	233,680	233,680	0	0	0	0	233,680	Aero	100.00%	100.00%	233,680	233,680	233,680	233,680	0	0	0	0	233,680
942	240000586	100% Depreciation	Anti Riot Helmet Scorpion	1-Jan-18	233,659	233,659	233,659	0	0	0	0	233,659	0	AERO	100.00%	100.00%	233,659	233,659	233,659	0	0	0	0	233,659	0	AERO	100.00%	100.00%	233,659	233,659	233,659	0	0	0	0	233,659	0
6322	380000332	Safety and security equipmen	Philips Heartstart FRX AED Kit	1-May-17	233,334	233,334	233,334	0	0	0	0	233,334	0	Aero	100.00%	100.00%	233,334	233,334	233,334	0	0	0	0	233,334	0	Aero	100.00%	100.00%	233,334	233,334	233,334	0	0	0	0	233,334	0
2221	330000169	Air-conditioning	2 TR cassettee units for ATRS Control Centre.	16-Sep-19	233,100	0	0	0	0	233,100	0	0	0	Aero	100.00%	100.00%	233,100	0	0	0	0	233,100	0	0	0	Aero	100.00%	100.00%	233,100	0	0	0	0	233,100	0	0	0
3568	340001324	Airport Equipment - Operatior	Spares for Falcon Spider Lift at PTB	21-Jul-16	232,458	232,458	232,458	232,458	0	0	0	0	232,458	Aero	100.00%	100.00%	232,458	232,458	232,458	232,458	0	0	0	0	232,458	Aero	100.00%	100.00%	232,458	232,458	232,458	232,458	0	0	0	0	232,458
9992	450000902	Furniture and fixtures	DIVIDING TABLE FOR DFMD- 800x450x900 mm-Phas	1-Mar-17	232,017	232,017	232,017	232,017	0	0	0	0	232,017	Aero	100.00%	100.00%	232,017	232,017	232,017	232,017	0	0	0	0	232,017	Aero	100.00%	100.00%	232,017	232,017	232,017	232,017	0	0	0	0	232,017
4203	350000350	Communication Equipment - I	RIU for ICOM A-110 radio with cables	3-Oct-18	231,828	231,828	0	0	0	0	231,828	0	0	Aero	100.00%	100.00%	231,828	231,828	0	0	0	0	231,828	0	0	Aero	100.00%	100.00%	231,828	231,828	0	0	0	0	231,828	0	0
1110	240000767	100% Depreciation	Multi sensor detector with heat and smoke comb,	12-Feb-20	230,961	0	0	0	0	230,961	0	0	0	Aero	100.00%	100.00%	230,961	0	0	0	0	230,961	0	0	0	Aero	100.00%	100.00%	230,961	0	0	0	0	230,961	0	0	0
10062	450000975	Furniture and fixtures	L Shape WorkStation-2300X1000m-A-Cabin 03, 05,06,(	1-Jul-17	230,886	230,886	230,886	0	0	0	0	230,886	0	Common	85.34%	86.31%	197,038	197,038	199,277	0	0	0	-2,240	199,277	0	Common	85.73%	85.73%	197,934	197,934	197,934	0	0	0	0	197,934	0
8560	420000356	Electrical & Power House Equ	15 HP 1450 RPM Johnson Pump	12-Aug-16	230,793	230,793	230,793	230,793	0	0	0	0	230,793	Aero	100.00%	100.00%	230,793	230,793	230,793	230,793	0	0	0	0	230,793	Common	85.73%	85.73%	197,854	197,854	197,854	197,854	0	0	0	0	197,854
6319	380000329	Safety and security equipmen	Hand held metal detector (HHMD)-PESC Phase 1&2A	1-Mar-17	230,413	230,413	230,413	230,413	0	0	0	0	230,413	Aero	100.00%	100.00%	230,413	230,413	230,413	230,413	0	0	0	0	230,413	Aero	100.00%	100.00%	230,413	230,413	230,413	230,413	0	0	0	0	230,413
4227	350000374	Communication Equipment	CONVERGE Pro 2 DSP mixer with 12 mic	1-Oct-19	230,000	0	0	0	0	230,000	0	0	0	Common	85.34%	86.31%	196,282	0	0	0	0	196,282	0	0	0	Common	85.73%	85.73%	197,174	0	0	0	0	197,174	0	0	0
6384	380000400	Safety and security equipmen	Hand held metal detector (HHMD) for CISF	4-Aug-18	230,000	230,000	0	0	0	0	230,000	0	0	Aero	100.00%	100.00%	230,000	230,000	0	0	0	0	230,000	0	0	Aero	100.00%	100.00%	230,000	230,000	0	0	0	0	230,000	0	0
7959	400001008	Office Equipment	Nitrogen Gas Inflator V&M	3-Jan-19	230,000	230,000	0	0	0	0	230,000	0	0	Aero	100.00%	100.00%	230,000	230,000	0	0	0	0	230,000	0	0	Aero	100.00%	100.00%	230,000	230,000	0	0	0	0	230,000	0	0
1689	260000526	Buildings - Operations, Secur	Civil & Interior work at Emergency care Room	6-Aug-18	229,956	229,956	0	0	0	0	229,956	0	0	Aero	100.00%	100.00%	229,956	229,956	0	0	0	0	229,956	0	0	Aero	100.00%	100.00%	229,956	229,956	0	0	0	0	229,956	0	0
2180	330000126	Air-conditioning	2TR Hiwall Type Split AC Units	3-May-17	229,676	229,676	229,676	0	0	0	0	229,676	0	COMMON	85.34%	86.31%	196,006	196,006	198,234	0	0	0	-2,228	198,234	0	COMMON	85.73%	85.73%	196,897	196,897	196,897	0	0	0	0	196,897	0
9889	450000798	Furniture and fixtures	Trolleys 400X600X900 Mm At Security Check In-T1A R	1-Sep-16	229,318	229,318	229,318	229,318	0	0	0	0	229,318	Aero	100.00%	100.00%	229,318	229,318	229,318	229,318	0	0	0	0	229,318	Aero	100.00%	100.00%	229,318	229,318	229,318	229,318	0	0	0	0	229,318
7925	400000973	Office Equipment	BATTERYPOWERED WALK BEHIND SCRUBBERDR	22-Nov-18	229,056	229,056	0	0	0	0	229,056	0	0	Aero	100.00%	100.00%	229,056	229,056	0	0	0	0	229,056	0	0	Aero	100.00%	100.00%	229,056	229,056	0	0	0	0	229,056	0	0
10165	450001078	Furniture and fixtures	KD Optimizer18 for 15Ft(godrej)	1-Jan-18	228,989	228,989	228,989	0	0	0	0	228,989	0	COMMON	85.34%	86.31%	195,419	195,419	197,640	0	0	0	-2,221	197,640	0	COMMON	85.73%	85.73%	196,308	196,308	196,308	0	0	0	0	196,308	0
10560	450001515	Furniture and fixtures	New civil fixtures	2-Jan-20	228,105	0	0	0	0	228,105	0	0	0	Aero	100.00%	100.00%	228,105	0	0	0	0	228,105	0	0	0	Aero	100.00%	100.00%	228,105	0	0	0	0	228,105	0	0	0
7899	400000947	Office Equipment	Brush Cutter - KTM 50	7-Nov-18	228,000	228,000	0	0	0	0	228,000	0	0	Common	85.34%	86.31%	194,575	194,575	0	0	0	0	194,575	0	0	Common	85.73%	85.73%	195,460	195,460	0	0	0	0	195,460	0	0
2223	330000171	Air-conditioning	2.0TR Hiwall type split air conditioner	4-Jul-19	227,762	0	0	0	0	227,762	0	0	0	Aero	100.00%	100.00%	227,762	0	0	0	0	227,762	0	0	0	Aero	100.00%	100.00%	227,762	0	0	0	0	227,762	0	0	0
10194	450001107	Furniture and fixtures	Emergency gate sign integrated-fixed on glass-126	1-Jan-18	227,035	227,035	227,035	0	0	0	0	227,035	0	AERO	100.00%	100.00%	227,035	227,035	227,035	0	0	0	0	227,035	0	AERO	100.00%	100.00%	227,035	227,035	227,035	0	0	0	0	227,035	0
10401	450001334	Furniture and fixtures	Weld mesh partition at BMA Level 3 X ray	2-Apr-19	226,304	0	0	0	0	226,304	0	0	0	Aero	100.00%	100.00%	226,304	0	0	0	0	226,304	0	0	0	Aero	100.00%	100.00%	226,304	0	0	0	0	226,304	0	0	0
8602	420000398	Electrical & Power House Equ	Grundfos Irrigation Pump for BPH Irrigation System	20-Feb-17	226,129	226,129	226,129	226,129	0	0	0	0	226,129	Aero	100.00%	100.00%	226,129	226,129	226,129	226,129	0	0	0	0	226,129	Common	85.73%	85.73%	193,856	193,856	193,856	193,856	0	0	0	0	193,856
8000	400001051	Office Equipment	Epson Projector EB-1470UI (Sl# X55J820015L)	27-May-19	226,090	0	0	0	0	226,090	0	0	0	Aero	100.00%	100.00%	226,090	0	0	0	0	226,090	0	0	0	Aero	100.00%	100.00%	226,090	0	0	0	0	226,090	0	0	0
5031	360000938	IT Equipment	15" Beetle fusion touch screen intel	1-Jun-17	225,334	225,334	225,334	0	0	0	0	225,334	0	AERO	100.00%	100.00%	225,334	225,334	225,334	0	0	0	0	225,334	0	AERO	100.00%	100.00%	225,334	225,334	225,334	0	0	0	0	225,334	0
1048	240000698	100% Depreciation	TMC 100 2XTLED 13-20W WH, LED BATTEN-PHILIP	3-Jan-19	225,000	225,000	0	0	0	0	225,000	0	0	Aero	100.00%	100.00%	225,000	225,000	0	0	0	0	225,000	0	0	Aero	100.00%	100.00%	225,000	225,000	0	0	0	0	225,000	0	0
7910	400000958	Office Equipment	Pipe Welding Machine	1-Oct-18	225,000	225,000	0	0	0	0	225,000	0	0	Aero	100.00%	100.00%	225,000	225,000	0	0	0	0	225,000	0	0	Aero	100.00%	100.00%	225,000	225,000	0	0	0	0	225,000	0	0
6326	380000336	Safety and security equipmen	PTZ Cameras NEZ-5230-EPCW4	1-Jun-17	224,988	224,988	224,988	0	0	0	0	224,988	0	AERO	100.00%	100.00%	224,988	224,988	224,988	0	0	0	0	224,988	0	AERO	100.00%	100.00%	224,988	224,988	224,988	0	0	0	0	224,988	0
8778	420000576	Electrical & Power House Equ	MAIN PANEL- Crew Frisking	15-Mar-18	224,805	224,805	224,805	0	0	0	0	224,805	0	AERO	100.00%	100.00%	224,805	224,805	224,805	0	0	0	0	224,805	0	AERO	100.00%	100.00%	224,805	224,805	224,805	0	0	0	0	224,805	0
1505	260000338	Buildings - Operations, Secur	PTB East Side Toilet - Buildings-Design Charges	13-Jun-16	224,720	224,720	9,805	224,720	0	0	214,915	-214,915	224,720	Aero	100.00%	100.00%	224,720	224,720	9,805	224,720	0	0	214,915	-214,915	224,720	Aero	100.00%	100.00%	224,720	224,720	9,805	224,720	0	0	214,915	-214,915	224,720
8811	420000611	Electrical & Power House Equ	Electrical Instlatin @ Intrtnal Arrvl Bgage Lung	23-Aug-18	224,426	224,426	0	0	0	0	224,426	0	0	Aero	100.00%	100.00%	224,426	224,426	0	0	0	0	224,426	0	0	Aero	100.00%	100.00%	224,426	224,426	0	0	0	0	224,426	0	0
5969	370000269	Software & program licenses	BOSCH MOBILE SERVICE LICENSE	1-Nov-19	223,898	0	0	0	0	223,898	0	0	0	Aero	100.00%	100.00%	223,898	0	0	0	0	223,898	0	0	0	Aero	100.00%	100.00%	223,898	0	0	0	0	223,898	0	0	0
5228	360001150	IT Equipment	Microsoft Surface book pro2	1-Oct-19	223,592	0	0	0	0	223,592	0	0	0	Common	85.34%	86.31%	190,813	0	0	0	0	190,813	0	0	0	Common	85.73%	85.73%	191,681	0	0	0	0	191,681	0	0	0
8580	420000376	Electrical installation	Earthing For Electrical Installations T1A Ref L0	1-Sep-16	222,815	222,815	222,815	222,815	0	0	0	0	222,815	Common	85.34%	86.31%	190,150	190,150	192,311	192,312	0	0	-2,161	0	192,312	Common	85.73%	85.73%	191,015	191,015	191,015	191,015	0	0	0	0	191,015
5029	360000936	IT Equipment	ICT PACKAGE - PASSIVE MATERIAL	1-Jun-17	222,583	222,583	222,583	0	0	0	0	222,583	0	AERO	100.00%	100.00%	222,583	222,583	222,583	0	0	0	0	222,583	0	AERO	100.00%	100.00%	222,583	222,583	222,583	0	0	0	0	222,583	0
10087	450001000	Furniture and fixtures	Tempered glass writing board-all meeting rooms	1-Jul-17	222,205	222,205	222,205	0	0	0	0	222,205	0	Common	85.34%	86.31%	189,629	189,629	191,785	0	0	0	-2,155	191,785	0	Common	85.73%	85.73%	190,492	190,492	190,492	0	0	0	0	190,492	0
10101	450001014	Furniture and fixtures	Tempered glass writing board-all meeting-discussio	1-Jul-17	222,205	222,205	222,205	0	0	0	0	222,205	0	Common	85.34%	86.31%	189,629	189,629	191,785	0	0	0	-2,155	191,785	0	Common	85.73%	85.73%	190,492	190,492	190,492	0	0	0	0	190,492	0
984	240000631	100% Depreciation	Various Toys for Chreche facility	16-Aug-18	222,025	222,025	0	0	0	0	222,025	0	0	Common	85.34%	86.31%	189,476	189,476	0	0	0	0	189,476	0	0	Common	85.73%	85.73%	190,338	190,338	0	0	0	0	190,338	0	0
6478	380000522	Safety and security equipmen	Bosch PTZ IP Camera NEZ-5230-EPCW4	28-Feb-19	221,915	221,915	0	0	0	0	221,915	0	0	Aero	100.00%	100.00%	221,915	221,915	0	0	0	0	221,915	0	0	Aero	100.00%	100.00%	221,915	221,915	0	0	0	0	221,915	0	0
4224	350000371	Communication Equipment	Audio Systeam for -Jasmine Room	1-Oct-19	220,900	0	0	0	0	220,900	0	0	0	Common	85.34%	86.31%	188,516	0	0	0	0	188,516	0	0	0	Common	85.73%	85.73%	189,373	0	0	0	0	189,373	0	0	0
1546	260000379	Buildings - Operations, Secur	Doors 1350X2100 Single Leaf -G2 & G13 Toilets	1-Sep-16	220,744	220,744	220,744	220,744	0	0	0	0	220,744	Aero	100.00%	100.00%	220,744	220,744	220,744	220,744	0	0	0	0	220,744	Aero	100.00%	100.00%	220,744	220,744	220,744	220,744	0	0	0	0	220,744
6538	380000582	Airport Equipment - Car Parki	Cameras SS Pole 3.5 Meter Hight (2 NOs)	5-Jan-19	220,134	220,134	0	0	0	0	220,134	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5363	360001285	IT Equipment	SONICWALLMODEL NSA2650 DUALPOWER SUPPL	12-Dec-19	220,000	0	0	0	0	220,000	0	0	0	Aero	100.00%	100.00%	220,000	0	0	0	0	220,000	0	0	0	Aero	100.00%	100.00%	220,000	0	0	0	0	220,000	0	0	0
8650	420000447	Electrical & Power House Equ	UPS & Battery-3rd Kerb	1-Jun-17	219,694	219,694	219,694	0	0	0	0	219,694	0	AERO	100.00%	100.00%	219,694	219,694	219,694	0	0	0	0	219,694	0	Common	85.73%	85.73%	188,339	188,339	188,339	0	0	0	0	188,339	0
9039	430000105	Small Vehicles	Trolley Large, suitable for the Jeep	14-Feb-19	219,220	219,220	0	0	0	0	219,220	0	0	Aero	100.00%	100.00%	219,220	219,220	0	0	0	0	219,220	0	0	Aero	100.00%	100.00%	219,220	219,220	0	0	0	0	219,220	0	0
1747	270000011	Buildings - Others	MS picket fence at Creche Facility	16-Aug-18	219,049	219,049	0	0	0	0	219,049	0	0	Common	85.34%	86.31%	186,936	186,936	0	0	0	0	186,936	0	0	Common	85.73%	85.73%	187,786	187,786	0	0	0	0	187,786	0	0
8863	420000666	Roads - Parking & Cargo roa(	P5 5KVA UPS with 1 Set 12 SMF Battery to PTZ Camer	5-Jan-19	218,861	218,861	0	0	0	0	218,861	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
959	240000606	100% Depreciation	Blue Roto Crates for Terminal Ops	4-Jul-18	218,700	218,700	0	0	0	0	218,700	0	0	Aero	100.00%	100.00%	218,700	218,700	0	0	0	0	218,700	0	0	Aero	100.00%	100.00%	218,700	218,700	0	0	0	0	218,700	0	0
8588	420000384	Electrical & Power House Equ	Flow Meter-AXR200G-E1AL1S-OA11-21B	14-Oct-16	218,658	218,658	218,658	218,658	0	0	0	0	218,658	Aero	100.00%	100.00%	218,658	218,658	218,658	218,658	0	0	0	0	218,658	Common	85.73%	85.73%	187,451	187,451	187,451	187,451	0	0	0	0	187,451
2243	330000200	Air-conditioning	2TR Hi wall split AC units @ V&E	2-Jan-20	218,400	0	0	0	0	218,400	0	0	0	Common	85.34%	86.31%	186,383	0	0	0	0	186,383	0	0	0	Common	85.73%	85.73%	187,230	0	0	0	0	187,230	0	0	0
10708	590000004	Pop-Up Retail Plaza (Quad)	Lockers	27-Feb-19	218,284	218,284	0	0	0	0	218,284	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5998	370000307	Software & program licenses	Zone Temperature & HVAC Equipment Monitoring Systr	2-Jan-20	217,282	0	0	0	0	217,282	0	0	0	Aero	100.00%	100.00%	217,282	0	0	0	0	217,282	0	0	0	Aero	100.00%	100.00%	217,282	0	0	0	0	217,282	0	0	0
2192	330000138	Air-conditioning	1.5 TR Split AC 3 Star for ICT Tower	1-Dec-17	217,100	217,100	217,100	0	0	0	0	217,100	0	COMMON	85.34%	86.31%	185,273	185,273	187,379	0	0	0	-2,106	187,379	0	COMMON	85.73%	85.73%	186,115	186,115	186,115	0	0	0	0	186,115	0
6976	390000200	Roads - Parking & Cargo roa(	P5 250 Watts LED Flood Light Fixtures	5-Jan-19	216,529	216,529	0	0	0	0	216,529	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8126	400001186	Office Equipment	QUICK ERRECTING TENT WHITE	2-Jan-20	216,220	0	0	0	0	216,220	0	0	0	Aero	100.00%	100.00%	216,220	0	0	0	0	216,220	0	0	0	Aero	100.00%	100.00%	216,220	0	0	0	0	216,220	0	0	0
5203	360001125	IT Equipment	DESKTOP DELL PRECISION 5820 TOWER XCTO B/	16-Sep-19	215,439	0	0	0	0	215,439	0	0	0	Aero	100.00%	100.00%	215,439	0	0	0	0	215,439	0	0	0	Aero	100.00%	100.00%	215,439	0	0	0	0	215,439	0	0	0
1744	270000008	Roads - Parking & Cargo roa(	GI chain link mesh fencing-P7 Parking	1-Jan-18	215,228	215,228	215,228	0	0	0	0	215,228	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6338	380000348	Safety and security equipmen	BULLET PROOF MORCHA LARGE	1-Jul-17	214,700	214,700	214,700	0	0	0	0	214,700	0	Aero	100.00%	100.00%	214,700	214,700	214,700	0	0	0	0	214,700	0	Aero	100.00%	100.00%	214,700	214,700	214,700	0	0	0	0	214,700	0
8915	420000723	Electrical & Power House Equ	Chiller IP 55 PANEL	12-Feb-20	214,406	0	0	0	0	214,406	0	0	0	Aero	100.00%	100.00%	214,406	0	0	0	0	214,406	0	0	0	Common	85.73%	85.73%	183,806	0	0	0	0	183,806	0	0	0
8795	420000593	Airlines & Lounges	Electrical Distribution Panel for New Outlets	15-Apr-18	214,000	214,000	0	0	0	0	214,000	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6893	390000115	Roads - Parking & Cargo roa(	FTL25 - PROFILE W	1-Jun-16	213,786	213,786	213,786	213,786	0	0	0	0	213,786	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10730	590000026	Pop-Up Retail Plaza (Quad)	DECORATIVE LIGHT BALLS 3-5 Watt LED	27-Feb-19	213,762	213,762	0	0	0	0	213,762	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5405	360001328	IT Equipment	3G/4G AGGREGATOR DEVICE - NetAmp	2-Jan-20	213,729	0	0	0	0	213,729	0	0	0	Aero	100.00%	100.00%	213,729	0	0	0	0	213,729	0	0	0	Aero	100.00%	100.00%	213,729	0	0	0	0	213,729	0	0	0
6768	380000843	Safety and security equipmen	6KG CYLINDER WITH HFC CLEAN AGENT	27-Feb-20	213,636	0	0	0	0	213,636	0	0	0	Aero	100.00%	100.00%	213,636	0	0	0	0	213,636	0	0	0	Aero	100.00%	100.00%	213,636	0	0	0	0	213,636	0	0	0
6591	380000636	IT Equipment	Security Systems @ PTB East Pier Interior Works	6-Dec-19	213,062	0	0	0	0	213,062	0	0	0	Common	85.34%	86.31%	181,827	0	0	0	0	181,827	0	0	0	Common	85.73%	85.73%	182,654	0	0	0	0	182,654	0	0	0
4189	350000336	Communication Equipment - I	Speaker 2 LL Wall Mount M-JBL CSS-IST-60 No	2-Jul-18	213,000	213,000	0	0	0	0	213,000	0	0	Aero	100.00%	100.00%	213,000	213,000	0	0	0	0	213,000	0	0	Aero	100.00%	100.00%	213,000	213,000	0	0	0	0	213,000	0	0
10290	450001209	Furniture and fixtures	Steel Cupboards Appx size: 5X3X21 D (SWG18*20)	6-Sep-18	212,400	212,400	0	0	0	0	212,400	0	0	Aero	100.00%	100.00%	212,400	212,400	0	0	0	0	212,400	0	0	Aero	100.00%	100.00%	212,400	212,400	0	0	0	0	212,400	0	0
10291	450001210	Furniture and fixtures	Steel Cupboards Appx size: 5X3X21 D (SWG18*20)	6-Sep-18	212,400	212,400	0	0	0	0	212,400	0	0	Aero	100.00%	100.00%	212,400	212,400	0	0	0	0	212,400	0	0	Aero	100.00%	100.00%	212,400	212,400	0	0	0	0	212,400	0	0
5167	360001077	IT Equipment	10GB SFP (AA1403015-E6)-WBB	1-Oct-18	211,736	211,736	0	0	0	0	211,736	0	0	Aero	100.00%	100.00%	211,736	211,736	0	0	0	0	211,736	0	0	Aero	100.00%	100.00%	211,736	211,736	0	0	0	0	211,736	0	0
10519	450001452	Furniture and fixtures	smart height adjustable table in AOCC	2-Jan-20	211,500	0	0	0	0	211,500	0	0	0	Aero	100.00%	100.00%	211,500	0	0	0	0	211,500	0	0	0	Aero	100.00%	100.00%	211,500	0	0	0	0	211,500	0	0	0
10557	450001510	Furniture and fixtures	Fire Proof Doors for NPO	2-Jan-20	211,366	0	0	0	0	211,366	0	0	0	Common	85.34%	86.31%	180,380	0	0	0	0	180,380	0	0	0	Common	85.73%	85.73%	181,200	0	0	0	0	181,200	0	0	0
5219	360001141	IT Equipment	SBD 10GB SFP (AA1403015-E6)	1-Jul-19	211,166	0	0	0	0	211,166	0	0	0	Aero	100.00%	100.00%	211,166	0	0	0	0	211,166	0	0	0	Aero	100.00%	100.00%	211,166	0	0	0	0	211,166	0	0	0
10248	450001161	Furniture and fixtures	SRA Bin&front door cover wit lock handle&L bracket	4-Apr-18	210,750	210,750	0	0	0	0	210,750	0	0	Aero	100.00%	100.00%	210,750	210,750	0	0	0	0	210,750	0	0	Aero	100.00%	100.00%	210,750	210,750	0	0	0	0	210,750	0	0
8072	400001125	Office Equipment	UHD Projector-5000-6000ANSI Lumens:Epson	1-Nov-19	209,957	0	0	0	0	209,957	0	0	0	Common	85.34%	86.31%	179,177	0	0	0	0	179,177	0	0	0	Common	85.73%	85.73%	179,992	0	0	0	0	179,992	0	0	0
8549	420000345	Electrical & Power House Equ	Network SwitchRedundancy source for new aocc	16-May-16	209,795	209,795	209,795	209,795	0	0	0	0	209,795	Aero	100.00%	100.00%	209,795	209,795	209,795	209,795	0	0	0	0	209,795	Common	85.73%	85.73%	179,853	179,853	179,853	179,853	0	0	0	0	179,853
1600	260000434	Buildings - Operations, Secur	EUROPEAN WATER CLOSETS-Toilet 1	1-Oct-16	209,747	209,747	209,747	209,747	0	0	0	0	209,747	Aero	100.00%	100.00%	209,747	209,747	209,747	209,747	0	0	0	0	209,747	Aero	100.00%	100.00%	209,747	209,747	209,747	209,747	0	0	0	0	209,747
1602	260000436	Buildings - Operations, Secur	European Water Closet-Toilet 2A	1-Oct-16	209,747	209,747	209,747	209,747	0	0	0	0	209,747	Aero	100.00%	100.00%	209,747	209,747	209,747	209,747	0	0	0	0	209,747	Aero	100.00%	100.00%	209,747	209,747	209,747	209,747	0	0	0	0	209,747

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019
853	240000495	100% Depreciation	Grandstream GXP 1625 IP Phone	1-May-17	181,350	181,350	181,350	0	0	0	0
8589	420000385	Electrical & Power House Equ	Flow Meter-AXR100G-E1AL1S-BA11-21B	14-Oct-16	180,631	180,631	180,631	180,631	0	0	0
8573	420000369	Electrical installation	Concess Distribution Board1 For T1A Ref Area L 0	1-Sep-16	180,539	180,539	180,539	180,539	0	0	0
8593	420000389	Electrical installation	Other Electrical works-Labr Cant-Next Blue Dart	9-Dec-16	180,255	180,255	180,255	180,255	0	0	0
10266	450001183	Furniture and fixtures	Partition of Aluminum tube section & Glass vision	6-Aug-18	180,186	180,186	0	0	0	0	180,186
5135	360001044	IT Equipment	8 Core SM FO Outdoor Armoured cable	2-Jul-18	180,000	180,000	0	0	0	0	180,000
6352	380000362	Safety and security equipmen	ZON Guns	9-Oct-17	180,000	180,000	180,000	0	0	0	0
7876	400000924	Office Equipment	HDP5600 DPI Printer BIS Model X001700-1,	22-Oct-18	180,000	180,000	0	0	0	0	180,000
7897	400000945	Office Equipment	FARGO HDP 5600 PRINTER-600 DPI	1-Oct-18	180,000	180,000	0	0	0	0	180,000
901	240000545	100% Depreciation	FRP WASTE COLLECTION BIN	25-Nov-17	179,900	179,900	179,900	0	0	0	0
3752	340001508	Airport Equipment - Operatior	Signage boards 1600x700mm	17-Aug-17	179,469	179,469	179,469	0	0	0	0
8640	420000437	Electrical & Power House Equ	Electrical works for Boarding gates-Swing Gate	1-Mar-17	179,147	179,147	179,147	179,147	0	0	0
9973	450000883	Furniture and fixtures	Pigeon Hole Storage 4 door make : Godrej	24-Jan-17	178,500	178,500	178,500	178,500	0	0	0
9976	450000886	Furniture and fixtures	Bunker Bed for Police out post 1st floor	24-Jan-17	178,500	178,500	178,500	178,500	0	0	0
10279	450001198	Furniture and fixtures	Sign board 6-3.2m x 2.7m	2-Jul-18	178,262	178,262	0	0	0	0	178,262
6638	380000713	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6639	380000714	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC332	6-Dec-19	178,000	0	0	0	0	178,000	0
6640	380000715	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6641	380000716	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6642	380000717	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6643	380000718	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6645	380000720	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6646	380000721	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6647	380000722	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6648	380000723	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6650	380000725	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6651	380000726	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6652	380000727	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6653	380000728	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6654	380000729	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6655	380000730	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6656	380000731	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6657	380000732	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6660	380000735	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34B	6-Dec-19	178,000	0	0	0	0	178,000	0
6671	380000746	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6682	380000757	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6693	380000768	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC331	6-Dec-19	178,000	0	0	0	0	178,000	0
6704	380000779	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC407	6-Dec-19	178,000	0	0	0	0	178,000	0
6712	380000787	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
6713	380000788	Safety and security equipmen	Axis P5635-E MK II 50 HZ-PTZ Camera ACCC8EC34C	6-Dec-19	178,000	0	0	0	0	178,000	0
9997	450000907	Furniture and fixtures	Unpacking Table 2- 2375x800x900mm-Phase 1	1-Mar-17	177,893	177,893	177,893	177,893	0	0	0
10500	450001433	Furniture and fixtures	Half height storage (1.2m x 1m)	11-Dec-19	177,779	0	0	0	0	177,779	0
6965	390000189	Lighting & Beaconing Airside	40W LED Recess mounted Downlight Luminaire-WBB	1-Oct-18	177,307	177,307	0	0	0	0	177,307
5397	360001320	IT Equipment	DL20 SERVER CALL MAGMNT SYSTEM LOW END	7-Jan-20	177,085	0	0	0	0	177,085	0
8136	400001196	Office Equipment	EB-L510U WUXGA 3LCD LASER PROJECTOR Ashol	6-Feb-20	177,000	0	0	0	0	177,000	0
8137	400001197	Office Equipment	EB-L510U WUXGA 3LCD LASER PROJECTOR Brahr	6-Feb-20	177,000	0	0	0	0	177,000	0
8138	400001198	Office Equipment	EB-L510U WUXGA 3LCD LASER PROJECTOR ICT I	6-Feb-20	177,000	0	0	0	0	177,000	0
8139	400001199	Office Equipment	EB-L510U WUXGA 3LCD LASER PROJECTR	6-Feb-20	177,000	0	0	0	0	177,000	0
10315	450001234	Furniture and fixtures	sofa at Sr.Management Cabins	6-Aug-18	177,000	177,000	0	0	0	0	177,000
4211	350000358	Communication Equipment - I	ALL IN ONE 19.5" Operator console P C for ROIP	3-Jan-19	176,854	176,854	0	0	0	0	176,854
10056	450000969	Furniture and fixtures	Pre-fabrication Container 120 sft	1-Jul-17	176,332	176,332	176,332	0	0	0	0
8581	420000377	Electrical installation	Core Cutting For T1A Refurb Area Level 0	1-Sep-16	175,411	175,411	175,411	175,411	0	0	0
6545	380000589	Safety and security equipmen	Gravity Roller_2000X700X70, EDX machine @Level III	31-May-19	175,000	0	0	0	0	175,000	0
10208	450001121	Furniture and fixtures	Retro-Reflectorised Traffic Sign-Informatory recta	1-Jan-18	174,773	174,773	174,773	0	0	0	0
10454	450001387	Furniture and fixtures	BMA & SBD Main Table - 1500L x 750D x 750H	1-Jul-19	174,770	0	0	0	0	174,770	0
1563	260000397	Buildings - Others	7500 lts Water Tank-Labr Cant-Next Blue Dart	9-Dec-16	174,757	174,757	174,757	174,757	0	0	0
8758	420000556	Roads - Parking & Cargo roac	415 VOLTS FEEDER PILLARS-P4 Parking	1-Jan-18	174,715	174,715	174,715	0	0	0	0
10384	450001316	Furniture and fixtures	P5 Informatory Signages	5-Jan-19	174,509	174,509	0	0	0	0	174,509
10205	450001118	Furniture and fixtures	Security Guard Cabin- P4 Parking	1-Jan-18	174,082	174,082	174,082	0	0	0	0
10018	450000931	Furniture and fixtures	DIVIDING TABLE 1 FOR DFMD- 800x450x900mm-Pha	1-Mar-17	174,013	174,013	174,013	174,013	0	0	0
6347	380000357	IT Equipment	15"Monitor desktop 8GB RAM 1TB HDD HP WS	1-Jul-17	173,818	173,818	173,818	0	0	0	0
10553	450001506	Furniture and fixtures	Glass door@Pantry Entry&Locker Room@Transit Loung	3-Jan-20	173,744	0	0	0	0	173,744	0
6327	380000337	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Jun-17	173,391	173,391	173,391	0	0	0	0
896	240000540	100% Depreciation	FIRE EXTINGUISHER ABC TYPE 5 KG	21-Dec-17	172,800	172,800	172,800	0	0	0	0
4212	350000359	Communication Equipment - I	Motorola XIRP-3688 VHF Radio	6-May-19	172,500	0	0	0	0	172,500	0
10383	450001315	Furniture and fixtures	P5 Prohibitory Traffic Signages	5-Jan-19	171,521	171,521	0	0	0	0	171,521
1080	240000730	100% Depreciation	12W 3000K Wall Mount LED fixtures	9-May-19	171,200	0	0	0	0	171,200	0
3742	340001498	Airport Equipment - Operatior	Signage boards 2650x900mm	17-Aug-17	171,052	171,052	171,052	0	0	0	0
10258	450001174	Furniture and fixtures	ACP Portable Security Cabin_CREW FRISKING	2-Jul-18	171,050	171,050	0	0	0	0	171,050
5058	360000966	IT Equipment	Dell Precision Tower T3620 XM Base	10-Nov-17	170,533	170,533	170,533	0	0	0	0
1052	240000702	100% Depreciation	Acrylin sign board A0	25-Jan-19	170,400	170,400	0	0	0	0	170,400
8736	420000534	Electrical & Power House Equ	Electrical Installation-Submersible Pump-7.5HP	2-Jan-18	170,309	170,309	170,309	0	0	0	0
7653	400000693	Office Equipment	TREADMILL MOTORIZED	11-May-16	170,189	170,189	170,189	170,189	0	0	0
941	240000585	100% Depreciation	Polycarbonate Lathi Scorpion	1-Jan-18	170,183	170,183	170,183	0	0	0	0
1057	240000707	100% Depreciation	2.5 Sqmm 3C cables Polycabs, GI conduits 20mm dia	3-Jan-19	170,180	170,180	0	0	0	0	170,180
8913	420000716	Electrical & Power House Equ	Generator Eu70is	2-Jan-20	169,510	0	0	0	0	169,510	0
2222	330000170	Air-conditioning	3.0TR Cassette type split air conditioner	4-Jul-19	169,332	0	0	0	0	169,332	0
8042	400001095	Office Equipment	LG 190ltr Refrigerator Model GLB201ABPX	20-Nov-19	169,000	0	0	0	0	169,000	0
10464	450001397	Furniture and fixtures	ETD Table	1-Oct-19	168,300	0	0	0	0	168,300	0
5019	360000925	IT Equipment	Dell Precision Tower 5810 XCTO Base	31-Mar-17	168,018	168,018	168,018	168,018	0	0	0
8862	420000665	Roads - Parking & Cargo roac	P5 1KVA UPS with 1 Set 12 SMF Battery	5-Jan-19	167,762	167,762	0	0	0	0	167,762
9040	430000106	Small Vehicles	Jeep Trolley Open type	14-Feb-19	166,675	166,675	0	0	0	0	166,675
7915	400000963	Office Equipment	Veg cutting machine with 10 blades	27-Nov-18	166,616	166,616	0	0	0	0	166,616
8663	420000460	Airlines & Lounges	Single Phase Panel	1-Jul-17	166,327	166,327	166,327	0	0	0	0
2234	330000190	Air-conditioning	Chilled water cassette unit 1 TR Capacity	12-Feb-20	165,672	0	0	0	0	165,672	0
6482	380000526	Safety and security equipmen	Bosch BOX Camera NBN-50022-V3	28-Feb-19	165,664	165,664	0	0	0	0	165,664
6483	380000527	Safety and security equipmen	Bosch BOX Camera NBN-50022-V3	28-Feb-19	165,664	165,664	0	0	0	0	165,664
10067	450000980	Furniture and fixtures	825X450 Back storage unit 750 mm high-A-001 to 029	1-Jul-17	165,276	165,276	165,276	0	0	0	0
10330	450001249	Furniture and fixtures	Wooden Platform for Arrival immigration counters	7-Nov-18	165,000	165,000	0	0	0	0	165,000
10372	450001304	Furniture and fixtures	Godrej 4 drawer vertical filing cabinet	4-Jan-19	164,992	164,992	0	0	0	0	164,992
10135	450001048	Furniture and fixtures	Chairs for AOCC	1-Oct-17	164,880	164,880	164,880	0	0	0	0
7963	400001014	Office Equipment	AUTO EH26NW, HAND DRAYERS	3-Jan-19	164,700	164,700	0	0	0	0	164,700
949	240000593	100% Depreciation	Honeywell Notifier Fire Alarm Crew Frisking	15-Mar-18	163,777	163,777	163,777	0	0	0	0
10424	450001357	Furniture and fixtures	Executive Chairs for Security Screeing work...	16-Sep-19	163,200	0	0	0	0	163,200	0
1713	260000561	Buildings - Operations, Secur	JAQUAR LYS WHT 0115 Wall Mounted Water Closet	12-Feb-20	162,911	0	0	0	0	162,911	0
10069	450000982	Furniture and fixtures	3 SEATER ARTIFICIAL LEATHERITE SOFA-Cabin-01	1-Jul-17	162,553	162,553	162,553	0	0	0	0
6929	390000151	Lighting & Beaconing	9W LED downlight with aluminium reflector Aston-V	1-Jul-17	162,370	162,370	162,370	0	0	0	0
1146	240000812	100% Depreciation	Cat 6 S/FTP Patch cable 2mtr grey	30-Jan-20	162,250	0	0	0	0	162,250	0
6413	380000430	Safety and security equipmen	Hand held metal detector (HHMD)	1-Oct-18	162,249	162,249	0	0	0	0	162,249
9912	450000821	Furniture and fixtures	NAPKIN DISPOSAL-Toilet 3	1-Oct-16	162,095	162,095	162,095	162,095	0	0	0
6390	380000406	Safety and security equipmen	S&I CCTV hikvision make with recorderder CRECHE F	16-Aug-18	162,005	162,005	0	0	0	0	162,005
10322	450001241	Furniture and fixtures	Modular pantry with upper ,lower cabinates # Chrec	16-Aug-18	161,855	161,855	0	0	0	0	161,855
10006	450000917	Furniture and fixtures	STOOL-900x450x450 mm-Phase 1	1-Mar-17	161,789	161,789	161,789	161,789	0	0	0
10011	450000924	Furniture and fixtures	QUEUE MANAGER-Phase 2A	1-Mar-17	161,789	161,789	161,789	161,789	0	0	0
5084	360000993	IT Equipment	RFID reader - Cash Card Owners at Exit-P7	1-Jan-18	161,636	161,636	161,636	0	0	0	0
7657	400000697	Office Equipment	ULTRASHOT INTERACTIVE PROJECTOR FOR INN	1-Jul-16	161,415	161,415	161,415	161,415	0	0	0
3758	340001514	Airport Equipment - Operatior	Levelling device with accessories	1-Oct-17	161,370	161,370	161,370	0	0	0	0
5195	360001110	IT Equipment	ALIENWARE 15.6" GAMING LAPTOP	2-Apr-19	161,250	0	0	0	0	161,250	0
8836	420000637	Electrical & Power House Equ	Honda Portable Generator- EU70is	1-Oct-18	161,000	161,000	0	0	0	0	161,000
10219	450001132	Furniture and fixtures	Color Coded Waste Bin	2-Feb-18	161,000	161,000	161,000	0	0	0	0
10220	450001133	Furniture and fixtures	Color Coded Waste Bin	2-Feb-18	161,000	161,000	161,000	0	0	0	0
10221	450001134	Furniture and fixtures	Color Coded Waste Bin	23-Feb-18	161,000	161,000	161,000	0	0	0	0
2233	330000189	Air-conditioning	ceiling mounted air handling unit	12-Feb-20	160,893	0	0	0	0	160,893	0
1685	260000519	Buildings - Operations, Secur	Dedicated channel in Departure immigration at PESC	16-Apr-18	160,852	160,852	0	0	0	0	160,852
8127	400001187	Office Equipment	Smoke generator	2-Jan-20	160,850	0	0	0	0	160,850	0
9993	450000903	Furniture and fixtures	DIVIDING TABLE FOR DFMD- 700x450x900 mm-Phas	1-Mar-17	160,811	160,811	160,811	160,811	0	0	0
929	240000573	100% Depreciation	36W 3000K LED Recess Commercial Light-PTB	23-Feb-18	160,800	160,800	160,800	0	0	0	0
1529	260000362	Buildings - PTB Related	Film On Entrance Ticketing Off's Glass Fascia	1-Sep-16	160,403	160,403	160,403	160,403	0	0	0
1614	260000448	Buildings - Operations, Secur	Construction-Drinking Water Fountain-Toilet 2B	1-Oct-16	159,076	159,076	159,076	159,076	0	0	0
7994	400001045	Office Equipment	ESCL-10VTR3A-BX LOGGER (100 M) Piezometer	2-Apr-19	159,066	0	0	0	0	159,066	0
8562	420000358	Electrical & Power House Equ	50 HP 2900 RPM Johnson Pump	12-Aug-16	159,045	159,045	159,045	159,045	0	0	0
5132	360001041	IT Equipment	R195667 12 core single modefiber cable	2-Jul-18	159,000	159,000	0	0	0	0	159,000
1075	240000725	100% Depreciation	Motorola Ear Piece	25-Apr-19	158,625	0	0	0	0	158,625	0
2231	330000187	Air-conditioning	Anergy pressurisation pumps with control panel	12-Feb-20	158,217	0	0	0	0	158,217	0
4193	350000340	Communication Equipment - I	Speaker 4 Wall Mount M-JBL control 25AV	2-Jul-18	158,200	158,200	0	0	0	0	158,200
10606	450001561	Furniture and fixtures	Immigration-Custom-Level2 Unloading Table	3-Jan-20	157,095	0	0	0	0	157,095	0
6292	380000302	Safety and security equipmen	SIX SHOT LAUNCHER PISTOLS	1-Oct-16	156,893	156,893	156,893	156,893	0	0	0
6906	390000128	Lighting & Beaconing Airside	Retrofit Kit LED Light 800 X 3300 mm	1-Oct-16	156,669	156,669	156,669	156,669	0	0	0
6341	380000351	Airlines & Lounges	Hikvision 650 VTL FIXE DOME CAMERA	1-Jul-17	156,279	156,279	156,279	0	0	0	0
5707	360001630	IT Equipment	monitoring workstation	15-Jan-20	156,238	0	0	0	0	156,238	0
10312	450001231	Furniture and fixtures	Veneer finish storages at Sr.Management Cabins	6-Aug-18	155,760	155,760	0	0	0	0	155,760
6978	390000202	Roads - Parking & Cargo roac	P5 120 Watt Led Road Lighting Luminary	5-Jan-19	155,741	155,741	0	0	0	0	155,741
1613	260000447	Buildings - Operations, Secur	Construction-Drinking Water Fountain-Toilet 2A	1-Oct-16	155,719	155,719	155,719	155,719	0	0	0
8871	420000674	Electrical & Power House Equ	Electrical work at customs conferance room	2-Apr-19	155,682	0	0	0	0	155,682	0
8799	420000599	Airlines & Lounges	New Electrical cable installation fr Nandi Upachar	17-Jul-18	155,470	155,470	0	0	0	0	155,470
10137	450001050	Furniture and fixtures	Stanley Single seater sofa-Scandinavia Oslo Rust	26-Dec-17	154,688	154,688	154,688	0	0	0	0
3771	340001528	Airport Equipment - Operatior	High Pressure Hot Water Jet Machine	11-Jan-18	154,550	154,550	154,550	0	0	0	0
6928	390000150	Lighting & Beaconing	1 X 16W LED downlight fixture with 3000K Lexell	1-Jul-17	154,252	154,252	154,252	0	0	0	0
10302	450001221	Furniture and fixtures	Cabin at 1st floor Finance dept	16-Jul-18	154,198	154,198	0	0	0	0	154,198
7831	400000879	Office Equipment	Hedge Trimmer	5-Jul-18	154,000	154,000	0	0	0	0	154,000
921	240000565	100% Depreciation	Grandstream IP Phone (GXP 1625)	1-Jan-18	153,750	153,750	153,750	0	0	0	0
5915	370000208	Software & program licenses	Revu CAD Perpetual License	1-Jul-17	153,701	153,701	153,701	0	0	0	0
6772	380000847	Safety and security equipmen	PRESSURE SWITCH, 9 TO 30V DC	27-Feb-20	152,807	0	0	0	0	152,807	0
8702	420000499	Electrical & Power House Equ	Online Booster Pump - 18.1CUM, 2.2KW	1-Oct-17	152,770	152,770	152,770	0	0	0	0
3728	340001484	Airport Equipment - Operatior	Signage boards 2100x900mm	17-Aug-17	152,501	152,501	152,501	0	0	0	0
5403	360001326	IT Equipment	WORKSTATION- ACER VERITON M200	2-Jan-20	151,933	0	0	0	0	151,933	0
10125	450001038	Furniture and fixtures	Conference room Chair MBGS Adj Arms	1-Jul-17	151,865	151,865	151,865	0	0	0	0
6719	380000794	Safety and security equipmen	6KG CYLINDER WITH HFC CLEAN AGENT	2-Jan-20	151,800	0	0	0	0	151,800	0
8579	420000375	Electrical installation	Low Voltage Cable End Terminations For T1A Ref L0	1-Sep-16	151,730	151,730	151,730	151,730	0	0	0
7721	400000762	Office Equipment	300 mm dia exhaust fan	1-Oct-17	151,283	151,283	151,283	0	0	0	0
9863	450000771	Furniture and fixtures	Godrej Executive Chairs for CISF	21-Jul-16	149,972	149,972	149,972	149,972	0	0	0
8020	400001073	Office Equipment	A1 Aluminium drawing hanger with trolley	1-Oct-19	149,860	0	0	0	0	149,860	0
10344	450001276	Furniture and fixtures	3 Seater Single Row Modular Chair-WBB	1-Oct-18	149,781	149,781	0	0	0	0	149,781
10385	450001317	Furniture and fixtures	P5 Operator Cabin	5-Jan-19	149,691	149,691	0	0	0	0	149,691
10186	450001099	Furniture and fixtures	Toilet Door Plates-W/M - Bilateral-800x450	1-Jan-18	149,519	149,519	149,519	0	0	0	0
10187	450001100	Furniture and fixtures	Toilet Door Plates-W/M - Bilateral-800x450	1-Jan-18	149,519	149,519	149,519	0	0	0	0
3808	340001565	Airport Equipment - Operatior	3D Radar Sensor for Escalator 4-37-19R-0109	18-Mar-19	149,352	149,352	0	0	0	0	149,352
9902	450000811	Furniture and fixtures	Anatom Slide MB Chair with Head Rest-Immigration	3-Oct-16	148,804	148,804	148,804	148,804	0	0	0
10604	450001559	Furniture and fixtures	Immigration-Custom-Level2 DFMD Divider Table	3-Jan-20	148,789	0	0	0	0	148,789	0
5162	360001072	IT Equipment	WiFi devices and equipments-WBB	1-Oct-18	148,440	148,440	0	0	0	0	148,440
2019	320000111	Water Management System	Water Supply Pipeline-BPH to Dog Kennel	1-Jan-18	147,835	147,835	147,835	0	0	0	0
8037	400001090	Office Equipment	304 SS High speed AUTO HAND DRIER	1-Oct-19	147,500	0	0	0	0	147,500	0
8703	420000500	Electrical & Power House Equ	Electrical work-Online Booster Pump-Asset420000499	1-Oct-17	147,335	147,335	147,335	0	0	0	0
5902	370000195	Software & program licenses	Adobe Acrobat CC Licenses	1-Jul-16	147,278	147,278	147,278	147,278	0	0	0
7957	400001006	Office Equipment	Dosimeter	28-Feb-19	147,000	147,000	0	0	0	0	147,000
10131	450001044	Furniture and fixtures	Low Back Chair model BF 01 LB	1-Oct-17	146,560	146,560	146,560	0	0	0	0
824	240000466	100% Depreciation	18-20W LED round type fixture Cool white	15-Jul-16	145,988	145,988	145,988	145,988	0	0	0
8785	420000583	Electrical & Power House Equ	Submersible sewage pump 21 m3/hr 15 m -3 HP	13-Apr-18	145,900	145,900	0	0	0	0	145,900
10277	450001196	Furniture and fixtures	Sign board 1-2.45m x 2.83m	2-Jul-18	145,831	145,831	0	0	0	0	145,831
10737	590000033	Pop-Up Retail Plaza (Quad)	Map & Map Holder for retail plaza	27-Feb-19	145,615	145,615	0	0	0	0	145,615
9994	450000904	Furniture and fixtures	Unpacking Table 3- 1940x800x900mm-Phase 1	1-Mar-17	145,311	145,311	145,311	145,311	0	0	0
1635	260000469	Buildings - Operations, Secur	Emergency Exit Gate between Canon & Bren Circle	1-Apr-17	144,563	144,563	144,563	0	0	0	0
4201	350000348	Communication Equipment - I	Soft radio	3-Oct-18	144,485	144,485	0	0	0	0	144,485
10432	450001365	Furniture and fixtures	Medium back office chair	4-Jul-19	144,432	0	0	0	0	144,432	0
10483	450001416	Furniture and fixtures	CAFÉ TABLE - Rectangular size :-1500 x 750	11-Dec-19	144,404	0	0	0	0	144,404	0
6368	380000379	Airport Equipment - Car Parki	ABC 4kg capacity Fire Extinguisher-P7 Parking	1-Jan-18	144,330	144,330	144,330	0	0	0	0
2208	330000155	Air-conditioning	HVAC Works at Emergency care room	6-Aug-18	144,290	144,290	0	0	0	0	144,290
10741	590000037	Pop-Up Retail Plaza (Quad)	Passive Components (OFC)	1-Sep-19	143,998	0	0	0	0	143,998	0
7744	400000785	Office Equipment	INTERACTIVE PROJECTOR - EPSON EB695WI	4-Jan-18	143,454	143,454	143,454	0	0	0	0
8605	420000401	Electrical & Power House Equ	15hp Taro Texmo Surface well Submersible Pump	9-Jan-17	143,445	143,445	143,445	143,445	0	0	0
1631	260000465	Buildings - Operations, Secur	Partition behind Boarding counter-Swing Gate	1-Mar-17	143,329	143,329	143,329	143,329	0	0	0
7821	400000862	Office Equipment	Toro 21cm Heavy duty Recycler Mower-self propelled	29-May-18	143,104	143,104	0	0	0	0	143,104
7986	400001037	Office Equipment	UPS-6KVA	27-Feb-19	142,902	142,902	0	0	0	0	142,902
8742	420000540	Electrical & Power House Equ	CONTROL PANEL IP56-SUBMERSIBLE SEWAGE PU	3-Jan-18	142,500	142,500	142,500	0	0	0	0
7939	400000987	Office Equipment	200MM ELECTROMAGNETIC FM SEWAGE-Online W	28-Jan-19	142,460	142,460	0	0	0	0	142,460
5236	360001158	IT Equipment	Optiplex 7060 MT 24' Monitor & wireless key board	1-Oct-19	142,070	0	0	0	0	142,070	0
10013	450000926	Furniture and fixtures	SUPPORT & FIXING ARRANGEMENT FOR ICT ELEM	1-Mar-17	141,566	141,566	141,566	141,566	0	0	0
10016	450000929	Furniture and fixtures	Male Security Checkin-Glass Partition -1900(L)X180	1-Mar-17	141,566	141,566	141,566	141,566	0	0	0
10000	450000911	Furniture and fixtures	UNLOADING TABLE-2325x 800x 900 mm-Phase 1	1-Mar-17	141,060	141,060	141,060	141,060	0	0	0
7984	400001035	Office Equipment	19" Rack mounted Power Amplifier	27-Feb-19	141,052	141,052	0	0	0	0	141,052
8655	420000452	Electrical & Power House Equ	Electricals-Swing Gate	1-Jun-17	140,724	140,724	140,724	0	0	0	0
5990	370000297	Software & program licenses	AURA R7 CORE SUITE ADD SW LIC:NU;CU;SR	2-Jan-20	140,691	0	0	0	0	140,691	0
1651	260000485	Buildings - Others	Block A-Pantry Glazed Tiles	1-Jul-17	140,029	140,029	140,029	0	0	0	0

S NO	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018
853	181,350	0	Aero	100.00%	100.00%	181,350	181,350	181,350	0	0	0	0	181,350
8589	0	180,631	Aero	100.00%	100.00%	180,631	180,631	180,631	180,631	0	0	0	0
8573	0	180,539	Common	85.34%	86.31%	154,072	154,072	155,823	155,823	0	0	-1,751	0
8593	0	180,255	Common	85.34%	86.31%	153,829	153,829	155,578	155,578	0	0	-1,748	0
10266	0	0	Aero	100.00%	100.00%	180,186	180,186	0	0	0	0	180,186	0
5135	0	0	Common	85.34%	86.31%	153,612	153,612	0	0	0	0	153,612	0
6352	180,000	0	AERO	100.00%	100.00%	180,000	180,000	180,000	0	0	0	0	180,000
7876	0	0	Aero	100.00%	100.00%	180,000	180,000	0	0	0	0	180,000	0
7897	0	0	Aero	100.00%	100.00%	180,000	180,000	0	0	0	0	180,000	0
901	179,900	0	AERO	100.00%	100.00%	179,900	179,900	179,900	0	0	0	0	179,900
3752	179,469	0	Aero	100.00%	100.00%	179,469	179,469	179,469	0	0	0	0	179,469
8640	0	179,147	Aero	100.00%	100.00%	179,147	179,147	179,147	179,147	0	0	0	0
9973	0	178,500	Aero	100.00%	100.00%	178,500	178,500	178,500	178,500	0	0	0	0
9976	0	178,500	Aero	100.00%	100.00%	178,500	178,500	178,500	178,500	0	0	0	0
10279	0	0	Aero	100.00%	100.00%	178,262	178,262	0	0	0	0	178,262	0
6638	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6639	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6640	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6641	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6642	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6643	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6645	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6646	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6647	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6648	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6650	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6651	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6652	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6653	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6654	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6655	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6656	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6657	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6660	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6671	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6682	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6693	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6704	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6712	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
6713	0	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0
9997	0	177,893	Aero	100.00%	100.00%	177,893	177,893	177,893	177,893	0	0	0	0
10500	0	0	Common	85.34%	86.31%	151,717	0	0	0	0	151,717	0	0
6965	0	0	Aero	100.00%	100.00%	177,307	177,307	0	0	0	0	177,307	0
5397	0	0	Common	85.34%	86.31%	151,124	0	0	0	0	151,124	0	0
8136	0	0	Common	85.34%	86.31%	151,052	0	0	0	0	151,052	0	0
8137	0	0	Common	85.34%	86.31%	151,052	0	0	0	0	151,052	0	0
8138	0	0	Common	85.34%	86.31%	151,052	0	0	0	0	151,052	0	0
8139	0	0	Aero	100.00%	100.00%	177,000	0	0	0	0	177,000	0	0
10315	0	0	Common	85.34%	86.31%	151,052	151,052	0	0	0	0	151,052	0
4211	0	0	Aero	100.00%	100.00%	176,854	176,854	0	0	0	0	176,854	0
10056	176,332	0	Common	85.34%	86.31%	150,482	150,482	152,192	0	0	0	-1,710	152,192
8581	0	175,411	Common	85.34%	86.31%	149,696	149,696	151,397	151,397	0	0	-1,701	0
6545	0	0	Aero	100.00%	100.00%	175,000	0	0	0	0	175,000	0	0
10208	174,773	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
10454	0	0	Aero	100.00%	100.00%	174,770	0	0	0	0	174,770	0	0
1563	0	174,757	Common	85.34%	86.31%	149,138	149,138	150,833	150,833	0	0	-1,695	0
8758	174,715	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
10384	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
10205	174,082	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
10018	0	174,013	Aero	100.00%	100.00%	174,013	174,013	174,013	174,013	0	0	0	0
6347	173,818	0	Common	85.34%	86.31%	148,336	148,336	150,023	0	0	0	-1,686	150,023
10553	0	0	Aero	100.00%	100.00%	173,744	0	0	0	0	173,744	0	0
6327	173,391	0	AERO	100.00%	100.00%	173,391	173,391	173,391	0	0	0	0	173,391
896	172,800	0	AERO	100.00%	100.00%	172,800	172,800	172,800	0	0	0	0	172,800
4212	0	0	Aero	100.00%	100.00%	172,500	0	0	0	0	172,500	0	0
10383	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
1080	0	0	Aero	100.00%	100.00%	171,200	0	0	0	0	171,200	0	0
3742	171,052	0	Aero	100.00%	100.00%	171,052	171,052	171,052	0	0	0	0	171,052
10258	0	0	Aero	100.00%	100.00%	171,050	171,050	0	0	0	0	171,050	0
5058	170,533	0	Common	85.34%	86.31%	145,533	145,533	147,187	0	0	0	-1,654	147,187
1052	0	0	Aero	100.00%	100.00%	170,400	170,400	0	0	0	0	170,400	0
8736	170,309	0	AERO	100.00%	100.00%	170,309	170,309	170,309	0	0	0	0	170,309
7653	0	170,189	Aero	100.00%	100.00%	170,189	170,189	170,189	170,189	0	0	0	0
941	170,183	0	AERO	100.00%	100.00%	170,183	170,183	170,183	0	0	0	0	170,183
1057	0	0	Aero	100.00%	100.00%	170,180	170,180	0	0	0	0	170,180	0
8913	0	0	Aero	100.00%	100.00%	169,510	0	0	0	0	169,510	0	0
2222	0	0	Aero	100.00%	100.00%	169,332	0	0	0	0	169,332	0	0
8042	0	0	Common	85.34%	86.31%	144,225	0	0	0	0	144,225	0	0
10464	0	0	Aero	100.00%	100.00%	168,300	0	0	0	0	168,300	0	0
5019	0	168,018	Aero	100.00%	100.00%	168,018	168,018	168,018	168,018	0	0	0	0
8862	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
9040	0	0	Aero	100.00%	100.00%	166,675	166,675	0	0	0	0	166,675	0
7915	0	0	Aero	100.00%	100.00%	166,616	166,616	0	0	0	0	166,616	0
8663	166,327	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
2234	0	0	Aero	100.00%	100.00%	165,672	0	0	0	0	165,672	0	0
6482	0	0	Aero	100.00%	100.00%	165,664	165,664	0	0	0	0	165,664	0
6483	0	0	Aero	100.00%	100.00%	165,664	165,664	0	0	0	0	165,664	0
10067	165,276	0	Common	85.34%	86.31%	141,046	141,046	142,649	0	0	0	-1,603	142,649
10330	0	0	Aero	100.00%	100.00%	165,000	165,000	0	0	0	0	165,000	0
10372	0	0	Common	85.34%	86.31%	140,804	140,804	0	0	0	0	140,804	0
10135	164,880	0	Aero	100.00%	100.00%	164,880	164,880	164,880	0	0	0	0	164,880
7963	0	0	Aero	100.00%	100.00%	164,700	164,700	0	0	0	0	164,700	0
949	163,777	0	AERO	100.00%	100.00%	163,777	163,777	163,777	0	0	0	0	163,777
10424	0	0	Aero	100.00%	100.00%	163,200	0	0	0	0	163,200	0	0
1713	0	0	Aero	100.00%	100.00%	162,911	0	0	0	0	162,911	0	0
10069	162,553	0	Common	85.34%	86.31%	138,723	138,723	140,299	0	0	0	-1,577	140,299
6929	162,370	0	Common	85.34%	86.31%	138,567	138,567	140,142	0	0	0	-1,575	140,142
1146	0	0	Common	85.34%	86.31%	138,464	0	0	0	0	138,464	0	0
6413	0	0	Aero	100.00%	100.00%	162,249	162,249	0	0	0	0	162,249	0
9912	0	162,095	Aero	100.00%	100.00%	162,095	162,095	162,095	162,095	0	0	0	0
6390	0	0	Aero	100.00%	100.00%	162,005	162,005	0	0	0	0	162,005	0
10322	0	0	Common	85.34%	86.31%	138,127	138,127	0	0	0	0	138,127	0
10006	0	161,789	Aero	100.00%	100.00%	161,789	161,789	161,789	161,789	0	0	0	0
10011	0	161,789	Aero	100.00%	100.00%	161,789	161,789	161,789	161,789	0	0	0	0
5084	161,636	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
7657	0	161,415	Common	85.34%	86.31%	137,752	137,752	139,317	139,317	0	0	-1,566	0
3758	161,370	0	Aero	100.00%	100.00%	161,370	161,370	161,370	0	0	0	0	161,370
5195	0	0	Aero	100.00%	100.00%	161,250	0	0	0	0	161,250	0	0
8836	0	0	Aero	100.00%	100.00%	161,000	161,000	0	0	0	0	161,000	0
10219	161,000	0	AERO	100.00%	100.00%	161,000	161,000	161,000	0	0	0	0	161,000
10220	161,000	0	AERO	100.00%	100.00%	161,000	161,000	161,000	0	0	0	0	161,000
10221	161,000	0	AERO	100.00%	100.00%	161,000	161,000	161,000	0	0	0	0	161,000
2233	0	0	Aero	100.00%	100.00%	160,893	0	0	0	0	160,893	0	0
1685	0	0	Aero	100.00%	100.00%	160,852	160,852	0	0	0	0	160,852	0
8127	0	0	Aero	100.00%	100.00%	160,850	0	0	0	0	160,850	0	0
9993	0	160,811	Aero	100.00%	100.00%	160,811	160,811	160,811	160,811	0	0	0	0
929	160,800	0	AERO	100.00%	100.00%	160,800	160,800	160,800	0	0	0	0	160,800
1529	0	160,403	Common	85.34%	86.31%	136,888	136,888	138,444	138,444	0	0	-1,556	0
1614	0	159,076	Aero	100.00%	100.00%	159,076	159,076	159,076	159,076	0	0	0	0
7994	0	0	Aero	100.00%	100.00%	159,066	0	0	0	0	159,066	0	0
8562	0	159,045	Aero	100.00%	100.00%	159,045	159,045	159,045	159,045	0	0	0	0
5132	0	0	Aero	100.00%	100.00%	159,000	159,000	0	0	0	0	159,000	0
1075	0	0	Aero	100.00%	100.00%	158,625	0	0	0	0	158,625	0	0
2231	0	0	Aero	100.00%	100.00%	158,217	0	0	0	0	158,217	0	0
4193	0	0	Aero	100.00%	100.00%	158,200	158,200	0	0	0	0	158,200	0
10606	0	0	Aero	100.00%	100.00%	157,095	0	0	0	0	157,095	0	0
6292	0	156,893	Aero	100.00%	100.00%	156,893	156,893	156,893	156,893	0	0	0	0
6906	0	156,669	Aero	100.00%	100.00%	156,669	156,669	156,669	156,669	0	0	0	0
6341	156,279	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
5707	0	0	Aero	100.00%	100.00%	156,238	0	0	0	0	156,238	0	0
10312	0	0	Common	85.34%	86.31%	132,926	132,926	0	0	0	0	132,926	0
6978	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
1613	0	155,719	Aero	100.00%	100.00%	155,719	155,719	155,719	155,719	0	0	0	0
8871	0	0	Aero	100.00%	100.00%	155,682	0	0	0	0	155,682	0	0
8799	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
10137	154,688	0	COMMON	85.34%	86.31%	132,010	132,010	133,511	0	0	0	-1,500	133,511
3771	154,550	0	AERO	100.00%	100.00%	154,550	154,550	154,550	0	0	0	0	154,550
6928	154,252	0	Common	85.34%	86.31%	131,639	131,639	133,135	0	0	0	-1,496	133,135
10302	0	0	Common	85.34%	86.31%	131,593	131,593	0	0	0	0	131,593	0
7831	0	0	Aero	100.00%	100.00%	154,000	154,000	0	0	0	0	154,000	0
921	153,750	0	COMMON	85.34%	86.31%	131,210	131,210	132,702	0	0	0	-1,491	132,702
5915	153,701	0	Common	85.34%	86.31%	131,168	131,168	132,659	0	0	0	-1,491	132,659
6772	0	0	Aero	100.00%	100.00%	152,807	0	0	0	0	152,807	0	0
8702	152,770	0	AERO	100.00%	100.00%	152,770	152,770	152,770	0	0	0	0	152,770
3728	152,501	0	Aero	100.00%	100.00%	152,501	152,501	152,501	0	0	0	0	152,501
5403	0	0	Aero	100.00%	100.00%	151,933	0	0	0	0	151,933	0	0
10125	151,865	0	Common	85.34%	86.31%	129,602	129,602	131,075	0	0	0	-1,473	131,075
6719	0	0	Aero	100.00%	100.00%	151,800	0	0	0	0	151,800	0	0
8579	0	151,730	Common	85.34%	86.31%	129,486	129,486	130,959	130,958	0	0	-1,472	0
7721	151,283	0	AERO	100.00%	100.00%	151,283	151,283	151,283	0	0	0	0	151,283
9863	0	149,972	Aero	100.00%	100.00%	149,972	149,972	149,972	149,972	0	0	0	0
8020	0	0	Common	85.34%	86.31%	127,891	0	0	0	0	127,891	0	0
10344	0	0	Aero	100.00%	100.00%	149,781	149,781	0	0	0	0	149,781	0
10385	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
10186	149,519	0	AERO	100.00%	100.00%	149,519	149,519	149,519	0	0	0	0	149,519
10187	149,519	0	AERO	100.00%	100.00%	149,519	149,519	149,519	0	0	0	0	149,519
3808	0	0	Aero	100.00%	100.00%	149,352	149,352	0	0	0	0	149,352	0
9902	0	148,804	Aero	100.00%	100.00%	148,804	148,804	148,804	148,804	0	0	0	0
10604	0	0	Aero	100.00%	100.00%	148,789	0	0	0	0	148,789	0	0
5162	0	0	Aero	100.00%	100.00%	148,440	148,440	0	0	0	0	148,440	0
2019	147,835	0	AERO	100.00%	100.00%	147,835	147,835	147,835	0	0	0	0	147,835
8037	0	0	Aero	100.00%	100.00%	147,500	0	0	0	0	147,500	0	0
8703	147,335	0	AERO	100.00%	100.00%	147,335	147,335	147,335	0	0	0	0	147,335
5902	0	147,278	Common	85.34%	86.31%	125,687	125,687	127,116	127,116	0	0	-1,429	0
7957	0	0	Aero	100.00%	100.00%	147,000	147,000	0	0	0	0	147,000	0
10131	146,560	0	COMMON	85.34%	86.31%	125,074	125,074	126,496	0	0	0	-1,422	126,496
824	0	145,988	Aero	100.00%	100.00%	145,988	145,988	145,988	145,988	0	0	0	0
8785	0	0	Aero	100.00%	100.00%	145,900	145,900	0	0	0	0	145,900	0
10277	0	0	Aero	100.00%	100.00%	145,831	145,831	0	0	0	0	145,831	0
10737	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
9994	0	145,311	Aero	100.00%	100.00%	145,311	145,311	145,311	145,311	0	0	0	0
1635	144,563	0	Aero	100.00%	100.00%	144,563	144,563	144,563	0	0	0	0	144,563
4201	0	0	Aero	100.00%	100.00%	144,485	144,485	144,485	0	0	0	144,485	0
10432	0	0	Aero	100.00%	100.00%	144,432	0	0	0	0	144,432	0	0
10483	0	0	Common	85.34%	86.31%	123,234	0	0	0	0	123,234	0	0
6368	144,330	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
2208	0	0	Aero	100.00%	100.00%	144,290	144,290	0	0	0	0	144,290	0
10741	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
7744	143,454	0	COMMON	85.34%	86.31%	122,424	122,424	123,815	0	0	0	-1,392	123,815
8605	0	143,445	Aero	100.00%	100.00%	143,445	143,445	143,445	143,445	0	0	0	0
1631	0	143,329	Aero	100.00%	100.00%	143,329	143,329	143,329	143,329	0	0	0	0
7821	0	0	Aero	100.00%	100.00%	143,104	143,104	0	0	0	0	143,104	0
7986	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
8742	142,500	0	AERO	100.00%	100.00%	142,500	142,500	142,500	0	0	0	0	142,500
7939	0	0	Aero	100.00%	100.00%	142,460	142,460	0	0	0	0	142,460	0
5236	0	0	Common	85.34%	86.31%	121,243	0	0	0	0	121,243	0	0
10013	0	141,566	Aero	100.00%	100.00%	141,566	141,566	141,566	141,566	0	0	0	0
10016	0	141,566	Aero	100.00%	100.00%	141,566	141,566	141,566	141,566	0	0	0	0
10000	0	141,060	Aero	100.00%	100.00%	141,060	141,060	141,060	141,060	0	0	0	0
7984	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0
8655	140,724	0	AERO	100.00%	100.00%	140,724	140,724	140,724	0	0	0	0	140,724
5990	0	0	Common	85.34%	86.31%	120,065	0	0	0	0	120,065	0	0
1651	140,029	0	Common	85.34%	86.31%	119,501	119,501	120,859	0	0	0	-1,358	120,859

S NO	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
853	0	Aero	100.00%	100.00%	181,350	181,350	181,350	0	0	0	0	181,350	0
8589	180,631	Common	85.73%	85.73%	154,851	154,851	154,851	154,851	0	0	0	0	154,851
8573	155,823	Common	85.73%	85.73%	154,772	154,772	154,772	154,772	0	0	0	0	154,772
8593	155,578	Common	85.73%	85.73%	154,529	154,529	154,529	154,529	0	0	0	0	154,529
10266	0	Aero	100.00%	100.00%	180,186	180,186	0	0	0	0	180,186	0	0
5135	0	Common	85.73%	85.73%	154,310	154,310	0	0	0	0	154,310	0	0
6352	0	AERO	100.00%	100.00%	180,000	180,000	180,000	0	0	0	0	180,000	0
7876	0	Aero	100.00%	100.00%	180,000	180,000	0	0	0	0	180,000	0	0
7897	0	Aero	100.00%	100.00%	180,000	180,000	0	0	0	0	180,000	0	0
901	0	AERO	100.00%	100.00%	179,900	179,900	179,900	0	0	0	0	179,900	0
3752	0	Aero	100.00%	100.00%	179,469	179,469	179,469	0	0	0	0	179,469	0
8640	179,147	Aero	100.00%	100.00%	179,147	179,147	179,147	179,147	0	0	0	0	179,147
9973	178,500	Aero	100.00%	100.00%	178,500	178,500	178,500	178,500	0	0	0	0	178,500
9976	178,500	Aero	100.00%	100.00%	178,500	178,500	178,500	178,500	0	0	0	0	178,500
10279	0	Aero	100.00%	100.00%	178,262	178,262	0	0	0	0	178,262	0	0
6638	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6639	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6640	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6641	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6642	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6643	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6645	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6646	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6647	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6648	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6650	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6651	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6652	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6653	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6654	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6655	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6656	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6657	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6660	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6671	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6682	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6693	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6704	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6712	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
6713	0	Aero	100.00%	100.00%	178,000	0	0	0	0	178,000	0	0	0
9997	177,893	Aero	100.00%	100.00%	177,893	177,893	177,893	177,893	0	0	0	0	177,893
10500	0	Common	85.73%	85.73%	152,406	0	0	0	0	152,406	0	0	0
6965	0	Aero	100.00%	100.00%	177,307	177,307	0	0	0	0	177,307	0	0
5397	0	Common	85.73%	85.73%	151,812	0	0	0	0	151,812	0	0	0
8136	0	Common	85.73%	85.73%	151,739	0	0	0	0	151,739	0	0	0
8137	0	Common	85.73%	85.73%	151,739	0	0	0	0	151,739	0	0	0
8138	0	Common	85.73%	85.73%	151,739	0	0	0	0	151,739	0	0	0
8139	0	Aero	100.00%	100.00%	177,000	0	0	0	0	177,000	0	0	0
10315	0	Common	85.73%	85.73%	151,739	151,739	0	0	0	0	151,739	0	0
4211	0	Aero	100.00%	100.00%	176,854	176,854	0	0	0	0	176,854	0	0
10056	0	Common	85.73%	85.73%	151,166	151,166	151,166	0	0	0	0	151,166	0
8581	151,397	Common	85.73%	85.73%	150,376	150,376	150,376	150,376	0	0	0	0	150,376
6545	0	Aero	100.00%	100.00%	175,000	0	0	0	0	175,000	0	0	0
10208	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10454	0	Aero	100.00%	100.00%	174,770	0	0	0	0	174,770	0	0	0
1563	150,833	Common	85.73%	85.73%	149,816	149,816	149,816	149,816	0	0	0	0	149,816
8758	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10384	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10205	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10018	174,013	Aero	100.00%	100.00%	174,013	174,013	174,013	174,013	0	0	0	0	174,013
6347	0	Common	85.73%	85.73%	149,011	149,011	149,011	0	0	0	0	149,011	0
10553	0	Aero	100.00%	100.00%	173,744	0	0	0	0	173,744	0	0	0
6327	0	AERO	100.00%	100.00%	173,391	173,391	173,391	0	0	0	0	173,391	0
896	0	AERO	100.00%	100.00%	172,800	172,800	172,800	0	0	0	0	172,800	0
4212	0	Aero	100.00%	100.00%	172,500	0	0	0	0	172,500	0	0	0
10383	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1080	0	Aero	100.00%	100.00%	171,200	0	0	0	0	171,200	0	0	0
3742	0	Aero	100.00%	100.00%	171,052	171,052	171,052	0	0	0	0	171,052	0
10258	0	Aero	100.00%	100.00%	171,050	171,050	0	0	0	0	171,050	0	0
5058	0	Common	85.73%	85.73%	146,195	146,195	146,195	0	0	0	0	146,195	0
1052	0	Aero	100.00%	100.00%	170,400	170,400	0	0	0	0	170,400	0	0
8736	0	Common	85.73%	85.73%	146,003	146,003	146,003	0	0	0	0	146,003	0
7653	170,189	Aero	100.00%	100.00%	170,189	170,189	170,189	170,189	0	0	0	0	170,189
941	0	AERO	100.00%	100.00%	170,183	170,183	170,183	0	0	0	0	170,183	0
1057	0	Aero	100.00%	100.00%	170,180	170,180	0	0	0	0	170,180	0	0
8913	0	Common	85.73%	85.73%	145,318	0	0	0	0	145,318	0	0	0
2222	0	Aero	100.00%	100.00%	169,332	0	0	0	0	169,332	0	0	0
8042	0	Common	85.73%	85.73%	144,880	0	0	0	0	144,880	0	0	0
10464	0	Aero	100.00%	100.00%	168,300	0	0	0	0	168,300	0	0	0
5019	168,018	Aero	100.00%	100.00%	168,018	168,018	168,018	168,018	0	0	0	0	168,018
8862	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9040	0	Aero	100.00%	100.00%	166,675	166,675	0	0	0	0	166,675	0	0
7915	0	Aero	100.00%	100.00%	166,616	166,616	0	0	0	0	166,616	0	0
8663	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2234	0	Aero	100.00%	100.00%	165,672	0	0	0	0	165,672	0	0	0
6482	0	Aero	100.00%	100.00%	165,664	165,664	0	0	0	0	165,664	0	0
6483	0	Aero	100.00%	100.00%	165,664	165,664	0	0	0	0	165,664	0	0
10067	0	Common	85.73%	85.73%	141,687	141,687	141,687	0	0	0	0	141,687	0
10330	0	Aero	100.00%	100.00%	165,000	165,000	0	0	0	0	165,000	0	0
10372	0	Common	85.73%	85.73%	141,444	141,444	0	0	0	0	141,444	0	0
10135	0	Aero	100.00%	100.00%	164,880	164,880	164,880	0	0	0	0	164,880	0
7963	0	Aero	100.00%	100.00%	164,700	164,700	0	0	0	0	164,700	0	0
949	0	AERO	100.00%	100.00%	163,777	163,777	163,777	0	0	0	0	163,777	0
10424	0	Aero	100.00%	100.00%	163,200	0	0	0	0	163,200	0	0	0
1713	0	Aero	100.00%	100.00%	162,911	0	0	0	0	162,911	0	0	0
10069	0	Common	85.73%	85.73%	139,353	139,353	139,353	0	0	0	0	139,353	0
6929	0	Common	85.73%	85.73%	139,197	139,197	139,197	0	0	0	0	139,197	0
1146	0	Common	85.73%	85.73%	139,094	0	0	0	0	139,094	0	0	0
6413	0	Aero	100.00%	100.00%	162,249	162,249	0	0	0	0	162,249	0	0
9912	162,095	Aero	100.00%	100.00%	162,095	162,095	162,095	162,095	0	0	0	0	162,095
6390	0	Aero	100.00%	100.00%	162,005	162,005	0	0	0	0	162,005	0	0
10322	0	Common	85.73%	85.73%	138,755	138,755	0	0	0	0	138,755	0	0
10006	161,789	Aero	100.00%	100.00%	161,789	161,789	161,789	161,789	0	0	0	0	161,789
10011	161,789	Aero	100.00%	100.00%	161,789	161,789	161,789	161,789	0	0	0	0	161,789
5084	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7657	139,317	Common	85.73%	85.73%	138,378	138,378	138,378	138,378	0	0	0	0	138,378
3758	0	Aero	100.00%	100.00%	161,370	161,370	161,370	0	0	0	0	161,370	0
5195	0	Aero	100.00%	100.00%	161,250	0	0	0	0	161,250	0	0	0
8836	0	Common	85.73%	85.73%	138,022	138,022	0	0	0	0	138,022	0	0
10219	0	AERO	100.00%	100.00%	161,000	161,000	161,000	0	0	0	0	161,000	0
10220	0	AERO	100.00%	100.00%	161,000	161,000	161,000	0	0	0	0	161,000	0
10221	0	AERO	100.00%	100.00%	161,000	161,000	161,000	0	0	0	0	161,000	0
2233	0	Aero	100.00%	100.00%	160,893	0	0	0	0	160,893	0	0	0
1685	0	Aero	100.00%	100.00%	160,852	160,852	0	0	0	0	160,852	0	0
8127	0	Aero	100.00%	100.00%	160,850	0	0	0	0	160,850	0	0	0
9993	160,811	Aero	100.00%	100.00%	160,811	160,811	160,811	160,811	0	0	0	0	160,811
929	0	AERO	100.00%	100.00%	160,800	160,800	160,800	0	0	0	0	160,800	0
1529	138,444	Common	85.73%	85.73%	137,510	137,510	137,510	137,510	0	0	0	0	137,510
1614	159,076	Aero	100.00%	100.00%	159,076	159,076	159,076	159,076	0	0	0	0	159,076
7994	0	Aero	100.00%	100.00%	159,066	0	0	0	0	159,066	0	0	0
8562	159,045	Common	85.73%	85.73%	136,346	136,346	136,346	136,346	0	0	0	0	136,346
5132	0	Aero	100.00%	100.00%	159,000	159,000	0	0	0	0	159,000	0	0
1075	0	Aero	100.00%	100.00%	158,625	0	0	0	0	158,625	0	0	0
2231	0	Aero	100.00%	100.00%	158,217	0	0	0	0	158,217	0	0	0
4193	0	Aero	100.00%	100.00%	158,200	158,200	0	0	0	0	158,200	0	0
10606	0	Aero	100.00%	100.00%	157,095	0	0	0	0	157,095	0	0	0
6292	156,893	Aero	100.00%	100.00%	156,893	156,893	156,893	156,893	0	0	0	0	156,893
6906	156,669	Aero	100.00%	100.00%	156,669	156,669	156,669	156,669	0	0	0	0	156,669
6341	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5707	0	Aero	100.00%	100.00%	156,238	0	0	0	0	156,238	0	0	0
10312	0	Common	85.73%	85.73%	133,530	133,530	0	0	0	0	133,530	0	0
6978	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1613	155,719	Aero	100.00%	100.00%	155,719	155,719	155,719	155,719	0	0	0	0	155,719
8871	0	Aero	100.00%	100.00%	155,682	0	0	0	0	155,682	0	0	0
8799	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10137	0	COMMON	85.73%	85.73%	132,611	132,611	132,611	0	0	0	0	132,611	0
3771	0	AERO	100.00%	100.00%	154,550	154,550	154,550	0	0	0	0	154,550	0
6928	0	Common	85.73%	85.73%	132,237	132,237	132,237	0	0	0	0	132,237	0
10302	0	Common	85.73%	85.73%	132,191	132,191	0	0	0	0	132,191	0	0
7831	0	Aero	100.00%	100.00%	154,000	154,000	0	0	0	0	154,000	0	0
921	0	COMMON	85.73%	85.73%	131,807	131,807	131,807	0	0	0	0	131,807	0
5915	0	Common	85.73%	85.73%	131,765	131,765	131,765	0	0	0	0	131,765	0
6772	0	Aero	100.00%	100.00%	152,807	0	0	0	0	152,807	0	0	0
8702	0	Common	85.73%	85.73%	130,967	130,967	130,967	0	0	0	0	130,967	0
3728	0	Aero	100.00%	100.00%	152,501	152,501	152,501	0	0	0	0	152,501	0
5403	0	Aero	100.00%	100.00%	151,933	0	0	0	0	151,933	0	0	0
10125	0	Common	85.73%	85.73%	130,191	130,191	130,191	0	0	0	0	130,191	0
6719	0	Aero	100.00%	100.00%	151,800	0	0	0	0	151,800	0	0	0
8579	130,958	Common	85.73%	85.73%	130,075	130,075	130,075	130,075	0	0	0	0	130,075
7721	0	AERO	100.00%	100.00%	151,283	151,283	151,283	0	0	0	0	151,283	0
9863	149,972	Aero	100.00%	100.00%	149,972	149,972	149,972	149,972	0	0	0	0	149,972
8020	0	Common	85.73%	85.73%	128,472	0	0	0	0	128,472	0	0	0
10344	0	Aero	100.00%	100.00%	149,781	149,781	0	0	0	0	149,781	0	0
10385	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10186	0	AERO	100.00%	100.00%	149,519	149,519	149,519	0	0	0	0	149,519	0
10187	0	AERO	100.00%	100.00%	149,519	149,519	149,519	0	0	0	0	149,519	0
3808	0	Aero	100.00%	100.00%	149,352	149,352	0	0	0	0	149,352	0	0
9902	148,804	Aero	100.00%	100.00%	148,804	148,804	148,804	148,804	0	0	0	0	148,804
10604	0	Aero	100.00%	100.00%	148,789	0	0	0	0	148,789	0	0	0
5162	0	Aero	100.00%	100.00%	148,440	148,440	0	0	0	0	148,440	0	0
2019	0	AERO	100.00%	100.00%	147,835	147,835	147,835	0	0	0	0	147,835	0
8037	0	Aero	100.00%	100.00%	147,500	0	0	0	0	147,500	0	0	0
8703	0	Common	85.73%	85.73%	126,307	126,307	126,307	0	0	0	0	126,307	0
5902	127,116	Common	85.73%	85.73%	126,258	126,258	126,258	126,258	0	0	0	0	126,258
7957	0	Aero	100.00%	100.00%	147,000	147,000	0	0	0	0	147,000	0	0
10131	0	COMMON	85.73%	85.73%	125,643	125,643	125,643	0	0	0	0	125,643	0
824	145,988	Aero	100.00%	100.00%	145,988	145,988	145,988	145,988	0	0	0	0	145,988
8785	0	Aero	100.00%	100.00%	145,900	145,900	0	0	0	0	145,900	0	0
10277	0	Aero	100.00%	100.00%	145,831	145,831	0	0	0	0	145,831	0	0
10737	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9994	145,311	Aero	100.00%	100.00%	145,311	145,311	145,311	145,311	0	0	0	0	145,311
1635	0	Aero	100.00%	100.00%	144,563	144,563	144,563	0	0	0	0	144,563	0
4201	0	Aero	100.00%	100.00%	144,485	144,485	144,485	0	0	0	144,485	0	0
10432	0	Aero	100.00%	100.00%	144,432	0	0	0	0	144,432	0	0	0
10483	0	Common	85.73%	85.73%	123,795	0	0	0	0	123,795	0	0	0
6368	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2208	0	Aero	100.00%	100.00%	144,290	144,290	0	0	0	0	144,290	0	0
10741	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7744	0	COMMON	85.73%	85.73%	122,980	122,980	122,980	0	0	0	0	122,980	0
8605	143,445	Common	85.73%	85.73%	122,972	122,972	122,972	122,972	0	0	0	0	122,972
1631	143,329	Aero	100.00%	100.00%	143,329	143,329	143,329	143,329	0	0	0	0	143,329
7821	0	Aero	100.00%	100.00%	143,104	143,104	0	0	0	0	143,104	0	0
7986	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8742	0	AERO	100.00%	100.00%	142,500	142,500	142,500	0	0	0	0	142,500	0
7939	0	Aero	100.00%	100.00%	142,460	142,460	0	0	0	0	142,460	0	0
5236	0	Common	85.73%	85.73%	121,794	0	0	0	0	121,794	0	0	0
10013	141,566	Aero	100.00%	100.00%	141,566	141,566	141,566	141,566	0	0	0	0	141,566
10016	141,566	Aero	100.00%	100.00%	141,566	141,566	141,566	141,566	0	0	0	0	141,566
10000	141,060	Aero	100.00%	100.00%	141,060	141,060	141,060	141,060	0	0	0	0	141,060
7984	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8655	0	Common	85.73%	85.73%	120,640	120,640	120,640	0	0	0	0	120,640	0
5990	0	Common	85.73%	85.73%	120,611	0	0	0	0	120,611	0	0	0
1651	0	Common	85.73%	85.73%	120,044	120,044	120,044	0	0	0	0	120,044	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020
7942	400000991	Office Equipment	Yukon tracker 3X42 Night vision binocular	25-Feb-19	140,000
9866	450000774	Furniture and fixtures	MS structure frame for video wall at AEOC	20-Sep-16	140,000
10175	450001088	Furniture and fixtures	L1D 19 Way Finding - post mounted Signage	1-Jan-18	139,897
10046	450000959	Furniture and fixtures	Storage Cupboard (1200X600X1800)	1-Jul-17	139,575
2161	330000107	Air-conditioning	Transit Lounge-HVAC	1-Jun-16	139,549
2181	330000127	Air-conditioning	3TR Vertical Type AC Units	3-May-17	139,195
851	240000493	100% Depreciation	Britelite Torch - 2700 Mtrs Range-CISF	2-Apr-17	138,831
10215	450001128	Furniture and fixtures	Retro reflective Roadside Signages-Helipad	17-Feb-18	138,510
6720	380000795	Safety and security equipmen	1KG CYLINDER WITH HFC CLEAN AGENT	2-Jan-20	138,267
10425	450001358	Furniture and fixtures	MB Rocket Base Mult ilock -Adj executive Chair	16-Sep-19	138,091
8750	420000548	Electrical & Power House Equ	Battery Charger - 24V/230V	23-Mar-18	137,800
8885	420000688	Electrical & Power House Equ	BMA & SBD 110Watts LED street light fixture	1-Jul-19	137,579
2227	330000175	Air-conditioning	BMA & SBD 1.5 TR HighWall mounted Type Indoor unit	1-Jul-19	137,432
3785	340001542	Airport Equipment - Car Parki	SS Crash guard-P4	1-Jan-18	136,531
9970	450000879	Furniture and fixtures	Chairs for stakeholders in Boarding Gates	19-Jan-17	136,255
5931	370000225	Software & program licenses	Microsoft SPLA WinSvrSTDCore	13-Nov-18	136,201
7703	400000744	Office Equipment	Printer/scanner /digital copier AR 6020 Sharp Make	1-Jul-17	136,007
5412	360001335	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5413	360001336	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5414	360001337	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5415	360001338	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5416	360001339	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5417	360001340	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5418	360001341	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5419	360001342	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5420	360001343	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5421	360001344	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5422	360001345	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5423	360001346	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5424	360001347	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5425	360001348	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5426	360001349	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5427	360001350	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5428	360001351	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5429	360001352	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5430	360001353	IT Equipment	LENOVO P330-TOWER THINKSTATION, MONITOR	8-Jan-20	135,500
5988	370000292	Software & program licenses	UPG ADVT AWFOS R5 RCDR ED REDUN	7-Jan-20	135,437
3821	340001578	Airport Equipment - Car Parki	SS Crash guard	5-Jan-19	135,121
4160	350000307	Communication Equipment	Analog audio ports Model # MP112FXS	20-Apr-16	135,040
8841	420000643	Electrical & Power House Equ	CABLE ROUTE TRACER T-4101	23-Nov-18	135,000
1145	240000811	100% Depreciation	RJ45 JACK 6A QuickPort SHIELDED DIE-CAST	30-Jan-20	134,166
6334	380000344	IT Equipment	Biometric Devices Aniclock Uface 62	1-Jul-17	134,020
8060	400001113	Office Equipment	Pre-fabrication Container 20 X 10 X 8	22-Oct-19	133,347
8093	400001152	Office Equipment	Toilet Container 20ft long x 10ft wide	31-Jan-20	133,347
6904	390000126	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 1100 mm	1-Oct-16	133,056
10598	450001553	Furniture and fixtures	fixing storage racks on the walls	2-Jan-20	132,750
6408	380000425	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3-WBB	1-Oct-18	132,344
8718	420000515	Electrical & Power House Equ	vertical multistage submersible pump of 2 HP	1-Oct-17	132,322
10024	450000937	Furniture and fixtures	1.2 high SS handrail-Swing Gate	1-Mar-17	132,107
1648	260000482	Buildings - Others	E&M-Pantry Glazed Tiles	1-Jul-17	132,041
10493	450001426	Furniture and fixtures	café chair with metal powder coated frame structur	11-Dec-19	132,034
5004	360000910	IT Equipment	DELL PRECISION TOWER 5810X CTO - CCTV for C/	1-Jul-16	132,031
7763	400000804	Office Equipment	Mobile Trolley for transportaion of FRP Liners	23-Feb-18	132,000
10725	590000021	Pop-Up Retail Plaza (Quad)	1-seater decorative garden bench	27-Feb-19	131,803
3767	340001523	Airport Equipment - Operatior	ASPEE Tractor Mounted Boom Sprayer	6-Dec-17	131,750
5130	360001039	IT Equipment	Netrack 42U 800X100MM closed cabinet	3-Sep-18	131,725
8835	420000636	Electrical & Power House Equ	Exide make 12/v/42 ah SMF Batteries, with Racks	1-Oct-18	131,568
9837	450000745	Furniture and fixtures	INFORMATION SIGNAGE-Transit Lounge Reception	1-Jun-16	131,536
10334	450001253	Furniture and fixtures	Godrej Interio Personal Locker 4 Door	13-Dec-18	131,016
10361	450001293	Furniture and fixtures	PORTA CABIN 10 x10x8.6	21-Jan-19	130,739
4239	350000392	Communication Equipment	WIRED & WIRELESS PRESENTATIONGTW EXTRO	24-Jan-20	130,702
9943	450000852	Furniture and fixtures	Napkin Disposal-Toilet 1	1-Oct-16	130,646
9944	450000853	Furniture and fixtures	Napkin Disposal-Toilet 2A	1-Oct-16	130,646
9945	450000854	Furniture and fixtures	Napkin Disposal-Toilet 2B	1-Oct-16	130,646
9969	450000878	Furniture and fixtures	Cupboards - ASTI - 154"x82"x130"	27-Jan-17	130,501
924	240000568	100% Depreciation	Bins - Color black, yelllow & Brown	19-Jan-18	130,200
1572	260000406	Buildings - Operations, Secur	EUROPEAN WATER CLOSETS-Toilet 5	1-Oct-16	130,119
7654	400000694	Office Equipment	Cabb Cross Over	11-May-16	129,810
3738	340001494	Airport Equipment - Operatior	Signage boards 1800x900mm	17-Aug-17	129,697
3740	340001496	Airport Equipment - Operatior	Signage boards 1800x900mm	17-Aug-17	129,697
10096	450001009	Furniture and fixtures	825X450 Back storage unit 750 mm high-C-001 to C-0	1-Jul-17	129,688
7879	400000927	Office Equipment	Samsung43'LED smart UHD TV- Sr. magagement cabir	5-Oct-18	129,153
6367	380000378	Airport Equipment - Car Parki	Carbon-oxide type fire extinguisher of 4.5kgs-P7 P	1-Jan-18	129,137
5391	360001313	IT Equipment	Storage DIVAR IP-5000 of 8TB Capacity	1-Nov-19	128,992
1715	260000563	Buildings - Operations, Secur	Urinals	12-Feb-20	128,304
3819	340001576	Airport Equipment - Car Parki	SS Crash guard	5-Jan-19	128,156
3769	340001525	Airport Equipment - Operatior	MARUYAMA BRUSH CUTTER	6-Nov-17	128,000
7820	400000861	Office Equipment	Maruyama Brush Cutter BC5020H_Monoflail cuttng lin	29-May-18	128,000
5091	360001000	IT Equipment	HP PROLIANT DL60 GEN9 E5-2603V3	3-Jan-18	127,655
5447	360001370	IT Equipment	LENOVO P330 - TOWER THINKSTATION-1	3-Jan-20	127,600
5448	360001371	IT Equipment	LENOVO P330 - TOWER THINKSTATION-2	3-Jan-20	127,600
5451	360001374	IT Equipment	LENOVO P330 - TOWER THINKSTATION-3	3-Jan-20	127,600
3781	340001538	Airport Equipment - Car Parki	SS Crash guard-P4	1-Jan-18	127,250
7958	400001007	Office Equipment	Biodigester for E-Toilet	5-Feb-19	127,119
3748	340001504	Airport Equipment - Operatior	Signage boards 2100x900mm	17-Aug-17	126,782
7670	400000710	Office Equipment	Printer/scanner/digital copier MX-B201D	22-Oct-16	126,601
10310	450001229	Furniture and fixtures	CARPET, Size: 24x 24/18x18, Sr.Management Cabins	6-Aug-18	126,555
8140	400001200	Office Equipment	Apple ipad (6th Gen) 32 GB	10-Jan-20	126,400
8752	420000550	Roads - Parking & Cargo roac	PUMP PANEL (OUTDOOR TYPE IP65)-P7 Parking	1-Jan-18	125,339
8103	400001162	Office Equipment	ONLINE DO METER 0 - 20 MG/L	2-Jan-20	125,000
8842	420000644	Electrical & Power House Equ	CABLE IDENTIFICATION SET	23-Nov-18	125,000
6900	390000122	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 2900 mm	1-Oct-16	124,954
10222	450001135	Furniture and fixtures	Dune High Back Chair-AOCC	22-Feb-18	124,800
8783	420000581	Electrical & Power House Equ	1 phase Dewatering pump 10 m3/hr 10 m - 1HP	13-Apr-18	124,500
90	170000336	Office Equipment	ACER DATA PROJECTOR	6-May-16	124,490
6636	380000711	Safety and security equipmen	Access control system_ main door 1st flr pass offc	4-Feb-20	124,254
5163	360001073	IT Equipment	Passive Components (OFC)-WBB	1-Oct-18	124,152
8763	420000561	Roads - Parking & Cargo roac	hydropneumatic-skid mounted vertical pump-P7	1-Jan-18	124,073
8705	420000502	Electrical & Power House Equ	TROLLEY MOUNT PUMP	1-Oct-17	124,004
5133	360001042	IT Equipment	R195665 48 core SM outdoor fiber optic cable- IOCI	2-Jul-18	124,000
6717	380000792	Safety and security equipmen	CABINET FOR FIRE CYLINDER AND PANEL	2-Jan-20	123,900
10304	450001223	Furniture and fixtures	Invention Leatherette Executive Chair	23-Aug-18	123,867
4231	350000379	Communication Equipment - I	AVAYA J169 IP PHONE NO PWR SUPP	12-Feb-20	123,750
8821	420000621	Electrical & Power House Equ	GRUNDFOS SUBMERSIBLE PUMP SP 30-8	1-Oct-18	123,646
9991	450000901	Furniture and fixtures	ACRYLIC LANE DIVIDER-Phase 1	1-Mar-17	123,364
1578	260000412	Buildings - Operations, Secur	URINALS-Toilet 5	1-Oct-16	123,155
10134	450001047	Furniture and fixtures	Storage cupboard	9-Oct-17	123,154
10529	450001481	Furniture and fixtures	Modular linear work station of inside size 1500 ea	2-Jan-20	122,720
1545	260000378	Buildings - Operations, Secur	Doors 750X2100 Single Leaf Jc Doors G2 &G13Toilets	1-Sep-16	122,635
6356	380000367	Safety and security equipmen	Supreme In Safety Services	28-Nov-17	122,524
1650	260000484	Buildings - Others	Block C-Pantry Glazed Tiles	1-Jul-17	122,232
7937	400000985	Office Equipment	150MM ELECTROMAGNETIC FM SEWAGE-Online W	28-Jan-19	121,955
7938	400000986	Office Equipment	150MM ELECTROMAGNETIC FM SEWAGE-Online W	28-Jan-19	121,955
7753	400000794	Office Equipment	Lamination Machine-Pass Office	14-Feb-18	121,700
7974	400001025	Office Equipment	KEN5946800K-45"10 DRAWER mobile work station	25-Mar-19	121,360
10001	450000912	Furniture and fixtures	UNLOADING TABLE-2000x 800x 900 mm-Phase 1	1-Mar-17	121,342
9989	450000899	Furniture and fixtures	Other Interiors-PESC Phase 1&2A	1-Mar-17	121,302
5083	360000992	IT Equipment	RFID reader - Cash Card Owners at Exit-P4	1-Jan-18	121,227
10139	450001052	Furniture and fixtures	Silk-Doors of Paradise-Carpet 5x7 ft silk on silk	2-Jan-18	121,212
1684	260000518	Buildings - Operations, Secur	Waterless urinal facility at CISF check point	3-May-18	121,137
9870	450000778	Furniture and fixtures	Workstation Wt Pedastal- 6 Mod- Bial Off-T1A R- L1	1-Sep-16	121,055
9871	450000779	Furniture and fixtures	Workstation Wt Pedastal- 4 Mod- Bial Off-T1A R- L1	1-Sep-16	121,055
9015	430000079	Small Vehicles	Bike Avenger 150	1-Oct-17	120,036
9016	430000080	Small Vehicles	Bike Avenger 150	1-Oct-17	120,036
6381	380000394	Safety and security equipmen	LPGbased 2 Zon gun with rotating devices	14-Jul-18	120,000
7709	400000750	Office Equipment	Voltage Quality Recorder	16-Oct-17	120,000
7891	400000939	Office Equipment	HUNTER PROALIGN 200/DSP740RF RIM BRACKET	4-Oct-18	120,000
7892	400000940	Office Equipment	HIGH PRESSURE JETTING MACHINE	1-Oct-18	120,000
8035	400001088	Office Equipment	HAND HELD LAZER POINTER	16-Oct-19	120,000
5237	360001159	IT Equipment	Dell optiplex, 7050MT, Intel I7-7700	1-Oct-19	119,750
5238	360001160	IT Equipment	Dell optiplex, 7050MT, Intel I7-7700	1-Oct-19	119,750
5239	360001161	IT Equipment	Dell optiplex, 7050MT, Intel I7-7700	1-Oct-19	119,750
5240	360001162	IT Equipment	Dell optiplex, 7050MT, Intel I7-7700	1-Oct-19	119,750
5241	360001163	IT Equipment	Dell optiplex, 7050MT, Intel I7-7700	1-Oct-19	119,750
5242	360001164	IT Equipment	Dell optiplex, 7050MT, Intel I7-7700	1-Oct-19	119,750
8561	420000357	Electrical & Power House Equ	20 HP 2900 RPM Johnson Pump	12-Aug-16	119,728
9861	450000769	Furniture and fixtures	Magazine Rack 4 (9X4X2)	28-Jul-16	119,641
5025	360000931	IT Equipment	AVAYA 8 PORT SWITCH- ERS 3510GT-PWR	1-Mar-17	119,596
9852	450000760	Furniture and fixtures	Work station chairs-Transit Lounge	1-Jun-16	119,578
10379	450001311	Furniture and fixtures	Security Cabin-P7 Parking	1-Jan-19	119,416
10380	450001312	Furniture and fixtures	Security Cabin-P4 Parking	1-Jan-19	119,416
10276	450001195	Furniture and fixtures	Reflectorised Traffic Signs-60cm equilateral	2-Jul-18	119,271
836	240000478	100% Depreciation	Colour coded bin (Orange RWB240L1)	1-Jan-17	119,220
10126	450001039	Furniture and fixtures	Conference room visitor Chair VA Sledge	1-Jul-17	119,167
10181	450001094	Furniture and fixtures	Directional Projected-600 X 225	1-Jan-18	118,508
7922	400000970	Office Equipment	Apple iPad Wi-Fi 32 GB- Space Grey 9.7&iPad Pencil	26-Oct-18	118,132
9915	450000824	Furniture and fixtures	Air freshner-Toilet 3	1-Oct-16	118,120
1017	240000665	100% Depreciation	4 x 14W FTL T5 Recess Mounted Luminaire-WBB	1-Oct-18	118,021
1020	240000669	100% Depreciation	Head Phone, Hyperx cloud stinger headset	1-Jan-19	118,000
1053	240000703	100% Depreciation	HYPERX CLOUD STINGER HEADSET	3-Jan-19	118,000
8657	420000454	Electrical & Power House Equ	Electrical works at LSS office in PTB	25-Jul-17	117,315
6903	390000125	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 2500 mm	1-Oct-16	117,275
7722	400000763	Office Equipment	Dog Training Equipments-CISF	19-Dec-17	117,050
3844	340001608	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3845	340001609	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3846	340001610	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3847	340001611	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3848	340001612	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3849	340001613	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3850	340001614	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3851	340001615	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3852	340001616	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
3853	340001617	Airport Equipment - Operatior	SAMSUNG 55" DISPLAY-MODEL PH55F	19-Feb-20	117,000
5381	360001303	IT Equipment	LAN PORTS INSTALLATION	11-Dec-19	117,000
1746	270000010	Buildings - Others	Chain link fence @ OS play area (CRECHE)	16-Aug-18	116,763
6428	380000445	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	18-Dec-18	116,294
6429	380000446	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	18-Dec-18	116,294
6430	380000447	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	18-Dec-18	116,294
6431	380000448	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	18-Dec-18	116,294
6432	380000449	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	18-Dec-18	116,294
6433	380000450	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	18-Dec-18	116,294
6947	390000171	Lighting & Beaconing	LED 45W WALL MOUNT LIGHT FIXTURE,4000K	1-Jan-18	116,000
8112	400001171	Office Equipment	Samsung 55" Display wall mounted bracket	27-Feb-20	116,000
2182	330000128	Air-conditioning	AC Unit 1 TR R 410 A UNIT	1-Jul-17	115,729
10123	450001036	Furniture and fixtures	Cabin Main Chair- HBGS Adj Arms LS	1-Jul-17	115,384
958	240000603	100% Depreciation	FRP Waste collection bins	13-Apr-18	115,320
8645	420000442	Electrical & Power House Equ	BCM emergency storage room Electrical works	4-Apr-17	115,318
827	240000469	100% Depreciation	Ray Ban Sunglasses for Airside Operations Team	2-Aug-16	115,279
7688	400000728	Office Equipment	Euronics Steel Hand Dryer EH26 NW at PTB Toilet	22-Feb-17	115,215
8063	400001116	Office Equipment	FEEDER PILLER IP65 FOR CCTV	1-Oct-19	115,000
8813	420000613	Electrical installation	Electrical instlations at Creche facility	16-Aug-18	114,903
819	240000460	100% Depreciation	Flex Barricade for Chinese Kiosk	1-Apr-16	114,566
5034	360000942	IT Equipment	CCTV Monitoring display 32 Inch with table	15-Jul-17	114,500
8100	400001159	Office Equipment	Tripod	2-Jan-20	114,464
6981	390000205	Lighting & Beaconing Airside	Installation of CI Box TXWY edge lights	1-Jul-19	114,460
8933	420000750	Electrical & Power House Equ	electrical wrk - CISF Barrack	2-Jan-20	114,460
8822	420000622	Electrical & Power House Equ	5KV Petrol Kirloskar KOEL Green Generator set	1-Oct-18	113,970
9843	450000751	Furniture and fixtures	Library unit-Kids Zone-Transit Lounge	1-Jun-16	113,599
6901	390000123	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 2300 mm	1-Oct-16	113,449
7843	400000891	Office Equipment	RO-100LPH Without tank	12-Jul-18	113,280
6337	380000347	Safety and security equipmen	BULLET PROOF MORCHA SMALL	1-Jul-17	113,000
7693	400000734	Office Equipment	Hose Cleaning Machine for ARFF	28-Apr-17	113,000
8039	400001092	Office Equipment	Oil Skimmer for OWS	1-Oct-19	112,942

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018
1657	260000491	Buildings - Others	Entry door for Block -A	1-Jul-17	112,782	112,782	112,782	0	0	0	0	112,782	0	Common	85.34%	86.31%	96,248	96,248	97,342
1658	260000492	Buildings - Others	Entry door for Block -C	1-Jul-17	112,782	112,782	112,782	0	0	0	0	112,782	0	Common	85.34%	86.31%	96,248	96,248	97,342
6333	380000343	Safety and security equipmen	Token Management Q System	1-Jul-17	112,389	112,389	112,389	0	0	0	0	112,389	0	Aero	100.00%	100.00%	112,389	112,389	112,389
9996	450000906	Furniture and fixtures	Unpacking Table 5- 1500x800x900mm-Phase 1	1-Mar-17	112,354	112,354	112,354	112,354	0	0	0	0	112,354	Aero	100.00%	100.00%	112,354	112,354	112,354
9910	450000819	Furniture and fixtures	TOILET TISSUE DISPENSER-Toilet 4	1-Oct-16	112,183	112,183	112,183	112,183	0	0	0	0	112,183	Aero	100.00%	100.00%	112,183	112,183	112,183
9909	450000818	Furniture and fixtures	TOILET TISSUE DISPENSER-Toilet 3	1-Oct-16	112,159	112,159	112,159	112,159	0	0	0	0	112,159	Aero	100.00%	100.00%	112,159	112,159	112,159
3777	340001534	Airport Equipment - Operatior	Monoblock Hydraulic Press - PRB30	21-Mar-18	112,100	112,100	112,100	0	0	0	0	112,100	0	Aero	100.00%	100.00%	112,100	112,100	112,100
10133	450001046	Furniture and fixtures	Work bench 2 Mtrs width	9-Oct-17	112,084	112,084	112,084	0	0	0	0	112,084	0	Aero	100.00%	100.00%	112,084	112,084	112,084
6899	390000121	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 2100 mm	1-Oct-16	112,074	112,074	112,074	112,074	0	0	0	0	112,074	Aero	100.00%	100.00%	112,074	112,074	112,074
1511	260000344	Buildings - Non Aero	Kitchen drain pipeline at HMS in PTB	17-Aug-16	112,055	112,055	112,055	112,055	0	0	0	0	112,055	Non Aero	0.00%	0.00%	0	0	0
1147	240000813	100% Depreciation	RJ45 JACK 6A QuickPort SHIELDED DIE-CAST	30-Jan-20	111,805	0	0	0	0	111,805	0	0	0	Common	85.34%	86.31%	95,414	0	0
5216	360001138	IT Equipment	SBD Passive Components (OFC)	1-Jul-19	111,372	0	0	0	0	111,372	0	0	0	Aero	100.00%	100.00%	111,372	0	0
10088	450001001	Furniture and fixtures	Soft fabiric board in BLOCK-A-Cabins-meeting rooms	1-Jul-17	111,067	111,067	111,067	0	0	0	0	111,067	0	Common	85.34%	86.31%	94,784	94,784	95,862
10102	450001015	Furniture and fixtures	Soft fabric board in BLOCK-A-All dissuission-confe	1-Jul-17	111,067	111,067	111,067	0	0	0	0	111,067	0	Common	85.34%	86.31%	94,784	94,784	95,862
5108	360001017	IT Equipment	1port 1000BASE-LX Small Form Factor P	1-Apr-18	111,000	111,000	0	0	0	0	111,000	0	0	Non Aero	0.00%	0.00%	0	0	0
10510	450001443	Furniture and fixtures	2 Seater Sofa PTB East Pier Interior Works	6-Dec-19	110,927	0	0	0	0	110,927	0	0	0	Common	85.34%	86.31%	94,665	0	0
8132	400001192	Office Equipment	ROPE LINE RESCUE 45 M	2-Jan-20	110,700	0	0	0	0	110,700	0	0	0	Aero	100.00%	100.00%	110,700	0	0
10582	450001537	Furniture and fixtures	Wall mounted Cabinet	2-Jan-20	110,600	0	0	0	0	110,600	0	0	0	Aero	100.00%	100.00%	110,600	0	0
3764	340001520	Airport Equipment - Operatior	PID Controller	5-Dec-17	110,012	110,012	110,012	0	0	0	0	110,012	0	AERO	100.00%	100.00%	110,012	110,012	110,012
5223	360001145	IT Equipment	Dell precision tower 3620 workstation	1-Oct-19	110,000	0	0	0	0	110,000	0	0	0	Common	85.34%	86.31%	93,874	0	0
5224	360001146	IT Equipment	Dell precision tower 3620 workstation	1-Oct-19	110,000	0	0	0	0	110,000	0	0	0	Common	85.34%	86.31%	93,874	0	0
5226	360001148	IT Equipment	Dell precision tower 3620 workstation	1-Oct-19	110,000	0	0	0	0	110,000	0	0	0	Common	85.34%	86.31%	93,874	0	0
8932	420000749	Electrical & Power House Equ	HONDA GEN SET 2 KV	2-Jan-20	109,900	0	0	0	0	109,900	0	0	0	Aero	100.00%	100.00%	109,900	0	0
5180	360001095	IT Equipment	Tablet Lenovo-Thinkpad X1 3G-12/13"	6-Feb-19	109,800	109,800	0	0	0	0	109,800	0	0	Common	85.34%	86.31%	93,703	93,703	0
5193	360001108	IT Equipment	Tablet Lenovo Thinkpad X1, SN#PF1KXW4C	1-Apr-19	109,800	0	0	0	0	109,800	0	0	0	Aero	100.00%	100.00%	109,800	0	0
10386	450001318	Furniture and fixtures	P5 Dustbins with Dome	5-Jan-19	109,774	109,774	0	0	0	0	109,774	0	0	Non Aero	0.00%	0.00%	0	0	0
10431	450001364	Furniture and fixtures	High back office chair with adjustable head rest	4-Jul-19	109,740	0	0	0	0	109,740	0	0	0	Aero	100.00%	100.00%	109,740	0	0
9975	450000885	Furniture and fixtures	Working Table Godrej 1500 mm X750 mm T102 Model	24-Jan-17	109,480	109,480	109,480	109,480	0	0	0	0	109,480	Aero	100.00%	100.00%	109,480	109,480	109,480
10225	450001138	Furniture and fixtures	Signage boards at 2 Wheeler Parking-SAR	1-Mar-18	109,150	109,150	109,150	0	0	0	0	109,150	0	Non Aero	0.00%	0.00%	0	0	0
7934	400000982	Office Equipment	125MM ELECTROMAGNETIC FM SEWAGE-Online W	28-Jan-19	109,004	109,004	0	0	0	0	109,004	0	0	Aero	100.00%	100.00%	109,004	109,004	0
7935	400000983	Office Equipment	125MM ELECTROMAGNETIC FM SEWAGE-Online W	28-Jan-19	109,004	109,004	0	0	0	0	109,004	0	0	Aero	100.00%	100.00%	109,004	109,004	0
7936	400000984	Office Equipment	125MM ELECTROMAGNETIC FM SEWAGE-Online W	28-Jan-19	109,004	109,004	0	0	0	0	109,004	0	0	Common	85.34%	86.31%	93,024	93,024	0
10226	450001139	Furniture and fixtures	Chairs-CONTACT PROJECT HBGS ADJ ARMS LS-NI	10-Jan-18	108,961	108,961	108,961	0	0	0	0	108,961	0	COMMON	85.34%	86.31%	92,987	92,987	94,044
6714	380000789	Safety and security equipmen	4KG CYLINDER WITH HFC CLEAN AGENT	2-Jan-20	108,948	0	0	0	0	108,948	0	0	0	Aero	100.00%	100.00%	108,948	0	0
831	240000473	100% Depreciation	Grandstream IP Phone (GXP 1625)	15-Sep-16	108,860	108,860	108,860	108,860	0	0	0	0	108,860	Non Aero	0.00%	0.00%	0	0	0
10117	450001030	Furniture and fixtures	Bottom Cabinets of size 6720Lx600Wx800H-Block A	1-Jul-17	108,836	108,836	108,836	0	0	0	0	108,836	0	Common	85.34%	86.31%	92,881	92,881	93,936
6892	390000114	Roads - Parking & Cargo roac	TOPIX WW W/A	1-Jun-16	108,771	108,771	108,771	108,771	0	0	0	0	108,771	Non Aero	0.00%	0.00%	0	0	0
1609	260000443	Buildings - Operations, Secur	Urinals-2A	1-Oct-16	108,566	108,566	108,566	108,566	0	0	0	0	108,566	Aero	100.00%	100.00%	108,566	108,566	108,566
1099	240000749	100% Depreciation	Nilkamal ROTO Road Plastic Barricades	11-Oct-19	108,000	0	0	0	0	108,000	0	0	0	Aero	100.00%	100.00%	108,000	0	0
9824	450000732	Furniture and fixtures	4 Seater Featherlite make dining table-ARFF	4-Apr-16	108,000	108,000	108,000	108,000	0	0	0	0	108,000	Aero	100.00%	100.00%	108,000	108,000	108,000
5985	370000289	Software & program licenses	APPLIANC VR PLTF R7 DUAL CPU CMN SR ENAB	7-Jan-20	107,924	0	0	0	0	107,924	0	0	0	Common	85.34%	86.31%	92,102	0	0
10010	450000922	Furniture and fixtures	STOOL- 900x450x450 mm-Phase 2A	1-Mar-17	107,860	107,860	107,860	107,860	0	0	0	0	107,860	Aero	100.00%	100.00%	107,860	107,860	107,860
8764	420000562	Roads - Parking & Cargo roac	hydropneumatic-skid mounted vertical pump-P7	1-Jan-18	107,614	107,614	107,614	0	0	0	0	107,614	0	Non Aero	0.00%	0.00%	0	0	0
1082	240000732	100% Depreciation	Q Managers	1-Jul-19	107,500	0	0	0	0	107,500	0	0	0	Aero	100.00%	100.00%	107,500	0	0
10505	450001438	Furniture and fixtures	8 Seater Table PTB East Pier Interior Works	6-Dec-19	107,320	0	0	0	0	107,320	0	0	0	Common	85.34%	86.31%	91,587	0	0
10168	450001081	Furniture and fixtures	Police Station Lockup Room Renovation	24-Jan-18	107,283	107,283	107,283	0	0	0	0	107,283	0	AERO	100.00%	100.00%	107,283	107,283	107,283
9978	450000888	Furniture and fixtures	Visitor Chair Godrej Premier 4453 Model	24-Jan-17	107,100	107,100	107,100	107,100	0	0	0	0	107,100	Aero	100.00%	100.00%	107,100	107,100	107,100
8912	420000715	Roads - Parking & Cargo roac	3KVA UPS-P5 Parking	15-Nov-19	107,100	0	0	0	0	107,100	0	0	0	Non Aero	0.00%	0.00%	0	0	0
6610	380000685	Safety and security equipmen	PART-D: FIRE ALARM SYSTEM	12-Feb-20	106,861	0	0	0	0	106,861	0	0	0	Aero	100.00%	100.00%	106,861	0	0
6503	380000547	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6504	380000548	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6505	380000549	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6506	380000550	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6507	380000551	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6508	380000552	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6509	380000553	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6510	380000554	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6511	380000555	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6512	380000556	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6513	380000557	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6514	380000558	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6515	380000559	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6516	380000560	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
6517	380000561	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	28-Feb-19	106,759	118,245	0	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0
7914	400000962	Office Equipment	Potato peeler SS body with 0.5 hp 15kg	27-Nov-18	106,200	106,200	0	0	0	0	106,200	0	0	Aero	100.00%	100.00%	106,200	106,200	0
10313	450001232	Furniture and fixtures	VP Cabin table With Side runner@Sr.Management Cab	6-Aug-18	106,200	106,200	0	0	0	0	106,200	0	0	Common	85.34%	86.31%	90,631	90,631	0
10589	450001544	Furniture and fixtures	3 Seater Sofa-1 no&1 seat sofa 2 nos+center table	2-Jan-20	106,200	0	0	0	0	106,200	0	0	0	Aero	100.00%	100.00%	106,200	0	0
5992	370000299	Software & program licenses	VMS & CMS LICENSE :MILESTONE	2-Jan-20	106,063	0	0	0	0	106,063	0	0	0	Aero	100.00%	100.00%	106,063	0	0
1127	240000793	100% Depreciation	FIRE TUBE	2-Jan-20	106,056	0	0	0	0	106,056	0	0	0	Aero	100.00%	100.00%	106,056	0	0
9939	450000848	Furniture and fixtures	Air Freshner- Toilet 1	1-Oct-16	105,760	105,760	105,760	105,760	0	0	0	0	105,760	Aero	100.00%	100.00%	105,760	105,760	105,760
5905	370000198	Software & program licenses	Corel Draw Graphics Suite X8 Single User License	1-Jul-16	105,711	105,711	105,711	105,711	0	0	0	0	105,711	Common	85.34%	86.31%	90,214	90,214	91,239
9940	450000849	Furniture and fixtures	Air Freshner-Toilet 2A	1-Oct-16	105,591	105,591	105,591	105,591	0	0	0	0	105,591	Aero	100.00%	100.00%	105,591	105,591	105,591
6552	380000597	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	4-Jul-19	105,100	0	0	0	0	105,100	0	0	0	Aero	100.00%	100.00%	105,100	0	0
10377	450001309	Furniture and fixtures	Conference table	8-Jan-19	105,000	105,000	0	0	0	0	105,000	0	0	Aero	100.00%	100.00%	105,000	105,000	0
1601	260000435	Buildings - Operations, Secur	EUROPEAN WATER CLOSETS-Toilet 6	1-Oct-16	104,874	104,874	104,874	104,874	0	0	0	0	104,874	Aero	100.00%	100.00%	104,874	104,874	104,874
10089	450001002	Furniture and fixtures	Square recycled polypropylene under-dust bin	1-Jul-17	104,736	104,736	104,736	0	0	0	0	104,736	0	Common	85.34%	86.31%	89,382	89,382	90,398
6417	380000434	Safety and security equipmen	Hand held metal detector (HHMD)	1-Oct-18	104,592	104,592	0	0	0	0	104,592	0	0	Aero	100.00%	100.00%	104,592	104,592	0
1649	260000483	Buildings - Others	Block B-Pantry Glazed Tiles	1-Jul-17	104,566	104,566	104,566	0	0	0	0	104,566	0	Common	85.34%	86.31%	89,237	89,237	90,251
8779	420000577	Electrical & Power House Equ	Crew Frisking Early Streamer Emission lightning co	15-Mar-18	104,560	104,560	104,560	0	0	0	0	104,560	0	AERO	100.00%	100.00%	104,560	104,560	104,560
6905	390000127	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 1700 mm	1-Oct-16	104,309	104,309	104,309	104,309	0	0	0	0	104,309	Aero	100.00%	100.00%	104,309	104,309	104,309
7881	400000929	Office Equipment	4 door vertical freezer 1200 Lts	1-Oct-18	104,000	104,000	0	0	0	0	104,000	0	0	Common	85.34%	86.31%	88,754	88,754	0
6578	380000623	IT Equipment	FIXED DOME CAMERA NDE-4502-AL	11-Dec-19	103,854	0	0	0	0	103,854	0	0	0	Common	85.34%	86.31%	88,629	0	0
7920	400000968	Office Equipment	Roti tawa with gas burners	27-Nov-18	103,840	103,840	0	0	0	0	103,840	0	0	Aero	100.00%	100.00%	103,840	103,840	0
10159	450001072	Furniture and fixtures	SS Stand and Dine Table Outside Cafeteria	1-Jan-18	103,740	103,740	103,740	0	0	0	0	103,740	0	COMMON	85.34%	86.31%	88,532	88,532	89,538
5407	360001330	IT Equipment	Dell Optiplex 5070 MT XCTO Desktop	27-Feb-20	103,735	0	0	0	0	103,735	0	0	0	Common	85.34%	86.31%	88,527	0	0
5408	360001331	IT Equipment	Dell Optiplex 5070 MT XCTO Desktop	27-Feb-20	103,735	0	0	0	0	103,735	0	0	0	Common	85.34%	86.31%	88,527	0	0
1149	240000815	100% Depreciation	Fireman Helmet	2-Jan-20	103,500	0	0	0	0	103,500	0	0	0	Aero	100.00%	100.00%	103,500	0	0
8707	420000504	Electrical & Power House Equ	APC Smart UPS 1 KVA	15-Nov-17	103,500	103,500	103,500	0	0	0	0	103,500	0	Aero	100.00%	100.00%	103,500	103,500	103,500
834	240000476	100% Depreciation	Cieling Fan and Bulbs at New care centre	19-Oct-16	103,320	103,320	103,320	103,320	0	0	0	0	103,320	Aero	100.00%	100.00%	103,320	103,320	103,320
8635	420000432	Electrical & Power House Equ	Portal sign single Signage L1D12-PESC Phase 1&2A	1-Mar-17	103,202	103,202	103,202	103,202	0	0	0	0	103,202	Aero	100.00%	100.00%	103,202	103,202	103,202
8021	400001074	Office Equipment	A2 Aluminium drawing hanger with trolley	1-Oct-19	103,132	0	0	0	0	103,132	0	0	0	Common	85.34%	86.31%	88,013	0	0
5933	370000227	Software & program licenses	OPERATOR CONSOLE SOFTWARE LICENSE	3-Oct-18	102,853	102,853	0	0	0	0	102,853	0	0	Aero	100.00%	100.00%	102,853	102,853	0
5056	360000964	IT Equipment	Dell Precision Tower 3420 XCTO Base	10-Nov-17	102,729	102,729	102,729	0	0	0	0	102,729	0	Common	85.34%	86.31%	87,669	87,669	88,665
5057	360000965	IT Equipment	Dell Precision Tower 3420 XCTO Base	10-Nov-17	102,729	102,729	102,729	0	0	0	0	102,729	0	Common	85.34%	86.31%	87,669	87,669	88,665
5136	360001045	IT Equipment	R313152 SM Pigtsile 1 Mtr	2-Jul-18	102,220	102,220	0	0	0	0	102,220	0	0	Common	85.34%	86.31%	87,235	87,235	0
1590	260000424	Buildings - Operations, Secur	Wooden Door-Toilet 5	1-Oct-16	102,098	102,098	102,098	102,098	0	0	0	0	102,098	Aero	100.00%	100.00%	102,098	102,098	102,098
10459	450001392	Furniture and fixtures	BMA & SBD Openable Door for Scanning Machine	1-Jul-19	101,973	0	0	0	0	101,973	0	0	0	Aero	100.00%	100.00%	101,973	0	0
10723	590000019	Pop-Up Retail Plaza (Quad)	3-seater cast iron decoratve garden bench	27-Feb-19	101,928	101,928	0	0	0	0	101,928	0	0	Non Aero	0.00%	0.00%	0	0	0
7851	400000899	Office Equipment	Handheld ODOR- Meter, Modle: OMX-ADM	16-Jul-18	101,800	101,800	0	0	0	0	101,800	0	0	Common	85.34%	86.31%	86,876	86,876	0
10257	450001170	Furniture and fixtures	Alternatve Emergency Exit Fire Rated Door-Alpha2	20-Jun-18	101,771	101,771	0	0	0	0	101,771	0	0	Common	85.34%	86.31%	86,851	86,851	0
8064	400001117	Office Equipment	APC- Make SUA 1000I-IN UPS System	1-Oct-19	101,500	0	0	0	0	101,500	0	0	0	Aero	100.00%	100.00%	101,500	0	0
1030	240000679	100% Depreciation	HHYG-50200-ORIENT- 50 TON JACK	7-Jan-19	101,270	101,270	0	0	0	0	101,270	0	0	Aero	100.00%	100.00%	101,270	101,270	0
10057	450000970	Furniture and fixtures	Pre-fabrication Container 45 sft	1-Jul-17	100,761	100,761	100,761	0	0	0	0	100,761	0	Common	85.34%	86.31%	85,990	85,990	86,967
9931	450000840	Furniture and fixtures	Toilet Dispenser-Toilet 1	1-Oct-16	100,442	100,442	100,442	100,442	0	0	0	0	100,442	Aero	100.00%	100.00%	100,442	100,442	100,442
9932	450000841	Furniture and fixtures	TOILET TISSUE DISPENSER-Toilet 2A	1-Oct-16	100,442	100,442	100,442	100,442	0	0	0	0	100,442	Aero	100.00%	100.00%	100,442	100,442	100,442
8030	400001083	Office Equipment	5000 lte Sintex Water tanks for mist cannon machin	1-Oct-19	100,424	0	0	0	0	100,424	0	0	0	Common	85.34%	86.31%	85,702	0	0
7871	400000919	Office Equipment	PHOTOMETER FOR HARDNESS AND CHLORINE	5-Sep-18	100,276	100,276	0	0	0	0	100,276	0	0	Aero	100.00%	100.00%	100,276	100,276	0
1589	260000423	Buildings - Operations, Secur	Wooden Door-Toilet 4	1-Oct-16	100,203	100,203	100,203	100,203	0	0	0	0	100,203	Aero	100.00%	100.00%	100,203	100,203	100,203
5175	360001090	IT Equipment	Samsung 49" Curved Montitor LCH9HG90MUXEN	6-Feb-19	100,000	100,000	0	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0
5176	360001091	IT Equipment	Samsung 49" Curved Montitor LCH9HG90MUXEN	6-Feb-19	100,000	100,000	0	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0
5177	360001092	IT Equipment	Samsung 49" Curved Montitor LCH9HG90MUXEN	6-Feb-19	100,000	100,000	0	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0
5178	360001093	IT Equipment	Samsung 49" Curved Montitor LCH9HG90MUXEN	6-Feb-19	100,000	100,000	0	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0
10411	450001344	Furniture and fixtures	Trophy Display Unit	21-Apr-19	100,000	0	0	0	0	100,000	0	0	0	Common	85.34%	86.31%	85,340	0	0
10420	450001353	Furniture and fixtures	curian table made up of ss base and top of 18mm	21-Apr-19	100,000	0	0	0	0	100,000	0	0	0	Common	85.34%	86.31%	85,340	0	0
10739	590000035	Pop-Up Retail Plaza (Quad)	Telephone booth	27-Feb-19	99,996	99,996	0	0	0	0	99,996	0	0	Non Aero	0.00%	0.00%	0	0	0
2176	330000122	Air-conditioning	1 TR DX Hi Wall Air Conditioning units	24-Jan-17	99,960	99,960	99,960	99,960	0	0	0	0	99,960	Aero	100.00%	100.00%	99,960	99,960	99,960
10538	450001490	Furniture and fixtures	Inlet & Outlet Points, Alpha 3 ashoka room	2-Jan-20	99,238	0	0	0	0	99,238	0	0	0	Common	85.34%	86.31%	84,690	0	0
9884	450000792	Furniture and fixtures	Stamping Pad (600 X300)Mm At T1A Refurb- Level 1	1-Sep-16	99,208	99,208	99,208	99,208	0	0	0	0	99,208	Aero	100.00%	100.00%	99,208	99,208	99,208
4241	350000394	Communication Equipment	FOUR CHANNEL AMPLIFIER,600 W,4-8 O BOSE	24-Jan-20	99,081	0	0	0	0	99,081	0	0	0	Common	85.34%	86.31%	84,555	0	0
10375	450001307	Furniture and fixtures	Foldable Stretchers	12-Mar-19	99,000	99,000	0	0	0	0	99,000	0	0	Aero	100.00%	100.00%	99,000	99,000	0
7672	400000712	Office Equipment	Insect Killer-Pesto O Flash-Labr Canteen-Blue DArt	9-Dec-16	98,071	98,071	98,071	98,071	0	0	0	0	98,071	Common	85.34%	86.31%	83,694	83,694	84,645
5212	360001134	IT Equipment	BMA Access Control Reader HID	1-Jul-19	97,939	0	0	0	0	97,939	0	0	0	Aero	100.00%	100.00%	97,939	0	0
8047	400001100	Office Equipment	Software -COMBO NAVISWORK AND REVIT	10-Nov-19	97,750	0	0	0	0	97,750	0	0	0	Common	85.34%	86.31%	83,420	0	0
7669	400000709	Office Equipment	Mop Wringer and Bucket	15-Nov-16	97,615	97,615	97,615	97,615	0	0	0	0	97,615	Common	85.34%	86.31%	83,304	83,304	84,251
1150	240000816	100% Depreciation	Gum boots	2-Jan-20	97,500	0	0	0	0	97,500	0	0	0	Aero	100.00%	100.00%	97,500	0	0
6930	390000152	Lighting & Beaconing	9W LED downlight with aluminium reflector Aston-V1	1-Jul-17	97,422	97,422	97,422	0	0	0	0	97,422	0	Common	85.34%	86.31%	83,140	83,140	84,085
9914	450000823	Furniture and fixtures	NAPKIN DISPOSAL-Toilet 5	1-Oct-16	97,257	97,257	97,257	97,257	0	0	0	0	97,257	Aero	100.00%	100.00%	97,257	97,257	97,257
10071	450000984	Furniture and fixtures	900 dia Discussion table-A-Cabin 03 to 07, 10,11,1	1-Jul-17	97,144	97,144	97,144	0	0	0	0	97,144	0	Common	85.34%	86.31%	82,903	82,903	83,845
8661	420000458	Electrical & Power House Equ	UPS 3 KVA	1-Jul-17	96,849	96,849	96,849	0	0	0	0	96,849	0	Aero	100.00%	100.00%	96,849	96,849	96,849
10250	450001163	Furniture and fixtures	Color Coded Waste Bin	30-May-18	96,600	96,600	0	0	0	0	96,600	0	0	Aero	100.00%	100.00%	96,600	96,600	0
6611	380000686	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	12-Feb-20	96,230	0	0	0	0	96,230	0	0	0	Aero	100.00%	100.00%	96,230	0	0
6615	380000690	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B	12-Feb-20	96,230	0	0	0	0	96,230	0	0	0	Aero	100.00%	100.00%	96,230	0	0
5005	360000911	IT Equipment	Switches and Cables for Thoughtworks Project	15-Sep-16	96,202	96,202	96,202	96,202	0	0	0	0	96,202	Aero	100.00%	100.00%	96,202	96,202	96,202
7700	400000741	Office Equipment	Moto E-3 Mobile Phones	1-Jul-17	96,005	96,005	96,005	0	0	0	0	96,005	0	Aero	100.00%	100.00%	96,005	96,005	96,005
1161	240000827	100% Depreciation	Rope line pocket 6 m	2-Jan-20	96,000	0	0	0	0	96,000	0	0	0	Aero	100.00%	100.00%	96,000	0	0
10111	450001024	Furniture and fixtures	Bottom Cabinets of size 6720Lx600Wx800H-Block C	1-Jul-17	95,841	95,841	95,841	0	0	0	0	95,841	0	Common	85.34%	86.31%	81,790	81,790	82,720
6344	380000354	Office Equipment	ABC (DCP) powder fire extinghisher 6 kg	1-Jul-17	95,751	95,751	95,751	0	0	0	0	95,751	0	Common	85.34%	86.31%	81,714	81,714	82,643
9845	450000753	Furniture and fixtures	Side table for Recliners-Transit Lounge	1-Jun-16	95,662	95,662	95,662	95,662	0	0	0	0	95,662	Non Aero	0.00%	0.00%	0	0	0
8027	400001080	Office Equipment	55"SMART TV along with accessories	1-Oct-19	95,480	0	0	0	0	95,480	0	0	0	Common	85.34%	86.31%	81,483	0	0
10224	450001137	Furniture and fixtures	L Shaped Work space-NPO	7-Feb-18	95,138	95,138	95,138	0	0	0	0	95,138	0	COMMON	85.34%	86.31%	81,191	81,191	82,114
7895	400000943	Office Equipment	HDP5000 LAMINATION MODULE	1-Oct-18	95,000	95,000	0	0	0	0	95,000	0	0	Aero	100.00%	100.00%	95,000	95,000	0
8829	420000630	Electrical & Power House Equ	Submersible sewage pump 21 m3/hr 15 m H	10-Apr-18	95,000	95,000	0	0	0	0	95,000	0	0	Aero	100.00%	100.00%	95,000	95,000	0
8914	420000722	Electrical & Power House Equ	2kVA UPS for lighting with 90 Minutes Battery Back	12-Feb-20	94,990	0	0	0	0	94,990	0	0	0	Aero	100.00%	100.00%	94,990	0	0
10478	450001411	Furniture and fixtures	MEETING TABLE- Rectangular, wit wire magmnt size:-	11-Dec-19	94,916	0	0	0	0	94,916	0	0	0	Common	85.34%	86.31%	81,001	0	0
10060	450000973	Furniture and fixtures	portable security cabins 4x4'	1-Jul-17	94,716	94,716	94,716	0	0	0	0	94,716	0	Common	85.34%	86.31%	80,831	80,831	81,749
8128	400001188	Office Equipment	TARPAULIN 20 FT x 20 FT	2-Jan-20	94,525	0	0	0	0	94,525	0	0	0	Aero	100.00%	100.00%	94,525	0	0
1138	240000804	100% Depreciation	12W LED, 5700K, Round Down Light Fixture	27-Jan-20	94,500	0	0	0	0	94,500	0	0	0	Common	85.34%	86.31%	80,646	0	0
8749	420000547	Airlines & Lounges	Power enabling work at curbside PTB - Krispy	23-Jan-18	94,440	94,440	94,440	0	0	0	0	94,440	0	Non Aero	0.00%	0.00%	0	0	0
5369	360001291	IT Equipment	LENOVO THINK STATION TS P330 TOWER	12-Dec-19	94,000	0	0	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0
5370	360001292	IT Equipment	LENOVO THINK STATION TS P330 TOWER	12-Dec-19	94,000	0	0	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0
5371	360001293	IT Equipment	LENOVO THINK STATION TS P330 TOWER	12-Dec-19	94,000	0	0	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0
5372	360001294	IT Equipment	LENOVO THINK STATION TS P330 TOWER	12-Dec-19	94,000	0	0	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0
5373	360001295	IT Equipment	LENOVO THINK STATION TS P330 TOWER	12-Dec-19	94,000	0	0	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0
5374	360001296	IT Equipment	LENOVO THINK STATION TS P330 TOWER	12-Dec-19	94,000	0	0	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0
8043	400001096	Office Equipment	Bluestart water dispenser BWD2FMCGA	20-Nov-19	93,999	0	0	0	0	93,999	0	0	0	Common	85.34%	86.31%	80,219	0	0
10652	560000010	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B 0444489858082(	2-Jan-20	93,730	0	0	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0
10653	560000011	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B 0444489858082(	2-Jan-20	93,730	0	0	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0
10654	560000012	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B 0444489858082(	2-Jan-20	93,730	0	0	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0
10655	560000013	IT Equipment	FIXED BOX CAMERA NBN-63023-B 0444489858082(	2-Jan-20	93,730	0	0	0	0	93,730	0	0	0	Common	85.34%	86.31%	79,989	0	0
10656	560000014	Safety and security equipmen	FIXED BOX CAMERA NBN-63023-B 0444489858082(	2-Jan-20	93,730	0	0	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0
5235	360001157	IT Equipment	Dell Optiplex 7050, Interl I7-7700	1-Oct-19	93,500	0	0	0	0	93,500	0	0	0	Aero	100.00%	100.00%	93,500	0	0
7847	400000895	Office Equipment	Supply of Printer-Kyocera- FS-C8520 MEP	10-Aug-18	93,500	93,500	0	0	0	0	93,500	0	0	Common	85.34%	86.31%	79,793	79,793	0
10182	450001095	Furniture and fixtures	Location Sign-Toilet Door-Face mounted-930*450	1-Jan-18	93,106	93,106	93,106	0	0	0	0	93,106	0	AERO	100.00%	100.00%	93,106	93,106	93,106
7880	400000928	Office Equipment	4 door vertical chiller 1200 Lts	1-Oct-18	93,001	93,001	0	0	0	0	93,001	0	0	Common	85.34%	86.31%	79,367	79,367	0
8102	400001161	Office Equipment	TURBIDITY METER 0-1000 NTU POWER ADOPTER	2-Jan-20	93,000	0	0	0	0	93,000	0	0	0	Aero	100.00%	100.00%	93,000	0	0
10080	450000993	Furniture and fixtures	900X500mm Tall Storage Unit 2400mm high-Stationery	1-Jul-17	92,990	92,990	92,990	0	0	0	0	92,990	0	Common	85.34%	86.31%	79,358	79,358	80,260
10029	450000942	Furniture and fixtures	MOBILE ACCESS PLATFORM-2400x1000x1800mm	12-Apr-17	92,980	92,980	92,980	0	0	0	0	92,980	0	AERO	100.00%	100.00%	92,980	92,980	92,980
9980	450000890	Furniture and fixtures	Pantry Chair Godrej	24-Jan-17	92,820	92,820	92,820	92,820	0	0	0	0	92,820	Aero	100.00%	100.00%	92,820	92,820	92,820
8866	420000669	Electrical & Power House Equ	ELECTRICAL Intrior wrk-BCM Emrgcy Store East Pier	7-May-19	92,606	0	0	0	0	92,606	0	0	0	Aero	100.00%	100.00%	92,606	0	0
6910	390000132	Lighting & Beaconing Airside	Retrofit Kit LED Light Power Supply assembly	1-Oct-16	92,550	92,550	92,550	92,550	0	0	0	0	92,550	Aero	100.00%	100.00%	92,550	92,550	92,550
1716	260000564	Buildings - Operations, Secur	wash basin with basin faucet	12-Feb-20	92,540	0	0	0	0	92,540	0	0	0	Aero	100.00%	100.00%	92,540	0	0
5169	360001084	IT Equipment	Lenovo Thinkstation TS P330 workstation	18-Feb-19	92,500	92,500	0	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0
5170	360001085	IT Equipment	Lenovo Thinkstation TS P330 workstation	18-Feb-19	92,500	92,500	0	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0
5171	360001086	IT Equipment	Lenovo Thinkstation TS P330 workstation	18-Feb-19	92,500	92,500	0	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0
5172	360001087	IT Equipment	Lenovo Thinkstation TS P330 workstation	18-Feb-19	92,500	92,500	0	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0
5173	360001088	IT Equipment	Lenovo Thinkstation TS P330 workstation	18-Feb-19	92,500	92,500	0	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0
5452	360001375	IT Equipment	LENOVO P330 - TOWER THINKSTATION-4	3-Jan-20	92,500	0	0	0	0	92,500	0	0	0	Common	85.34%	86.31%	78,940	0	0
5453	360001376	IT Equipment	LENOVO P330 - TOWER THINKSTATION-5	3-Jan-20	92,500	0	0	0	0	92,500	0	0	0	Common	85.34%	86.31%	78,940	0	0
5454	360001377	IT Equipment	LENOVO P330 - TOWER THINKSTATION-6	3-Jan-20	92,500	0	0	0	0	92,500	0	0	0	Common	85.34%	86.31%	78,940	0	0
5455	360001378	IT Equipment	LENOVO P330 - TOWER THINKSTATION-7	3-Jan-20	92,500	0	0	0	0	92,500	0	0	0	Common	85.34%	86.31%	78,940	0	0
6350	380000360	IT Equipment	Card Reader	1-Jul-17	92,181	92,181	92,181	0	0	0	0	92,181	0	Common	85.34%	86.31%	78,667	78,667	79,561
10141	450001054	Furniture and fixtures	Medium back mesh X Optima chair	1-Jan-18	92,040	92,040	92,040	0	0	0	0	92,040	0	COMMON	85.34%	86.31%	78,547	78,547	79,440
9823	450000731	Furniture and fixtures	10PAX Conference Table Featherlite make-ARFF	4-Apr-16	92,000	92,000	92,000	92,000	0	0	0	0	92,000	Aero	100.00%	100.00%	92,000	92,000	92,000
2177	330000123	Air-conditioning	1 TR DX Hi Wall Air Conditioning units	24-Jan-17	91,630	91,630	91,630	91,630	0	0	0	0	91,630	Aero	100.00%	100.00%	91,630	91,630	91,630
8668	420000465	Airlines & Lounges	Supply & fixing of Lightning event Counter	1-Jul-17	91,607	91,607	91,607	0	0	0	0	91,607	0	Non Aero	0.00%	0.00%	0	0	0
5044	360000952	IT Equipment	LAN Works	1-Jul-17	91,465	91,465	91,465	0	0	0	0	91,465	0	Non Aero	0.00%	0.00%	0	0	0
8110	400001169	Office Equipment	BACK PACK VACUUM CLEANER	20-Feb-20	91,269	0	0	0	0	91,269	0	0	0	Aero	100.00%	100.00%	91,269	0	0
6715	380000790	Safety and security equipmen	PRESSURE SWITCH, 9 TO 30V DC	2-Jan-20	91,008	0	0	0	0	91,008	0	0	0	Aero	100.00%	100.00%	91,008	0	0
1056	240000706	100% Depreciation	PVC Plastic barricades	1-Feb-19	91,000	91,000	0	0	0	0	91,000	0	0	Aero	100.00%	100.00%	91,000	91,000	0
5054	360000962	IT Equipment	MRO TEK-ECAT OPTICAL MUX WITH 4E1 INTERFA	3-Oct-17	91,000	91,000	91,000	0	0	0	0	91,000	0	COMMON	85.34%	86.31%	77,659	77,659	78,542
8052	400001105	Office Equipment	Lenovo Tab P10,	1-Oct-19	90,989	0	0	0	0	90,989	0	0	0	Aero	100.00%	100.00%	90,989	0	0
1523	260000356	Buildings - PTB Related	Emulsion Paint Bial Office - T1A Refurb - Level 1	1-Sep-16	90,884	90,884	90,884	90,884	0	0	0	0	90,884	Common	85.34%	86.31%	77,560	77,560	78,442
10058	450000971	Furniture and fixtures	Pre-fabrication Container 35 sft	1-Jul-17	90,684	90,684	90,684	0	0	0	0	90,684	0	Common	85.34%	86.31%	77,390	77,390	78,270

S NO	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
1657	0	0	0	-1,094	97,342	0	Common	85.73%	85.73%	96,685	96,685	96,685	0	0	0	0	96,685	0
1658	0	0	0	-1,094	97,342	0	Common	85.73%	85.73%	96,685	96,685	96,685	0	0	0	0	96,685	0
6333	0	0	0	0	112,389	0	Aero	100.00%	100.00%	112,389	112,389	112,389	0	0	0	0	112,389	0
9996	112,354	0	0	0	0	112,354	Aero	100.00%	100.00%	112,354	112,354	112,354	112,354	0	0	0	0	112,354
9910	112,183	0	0	0	0	112,183	Aero	100.00%	100.00%	112,183	112,183	112,183	112,183	0	0	0	0	112,183
9909	112,159	0	0	0	0	112,159	Aero	100.00%	100.00%	112,159	112,159	112,159	112,159	0	0	0	0	112,159
3777	0	0	0	0	112,100	0	Aero	100.00%	100.00%	112,100	112,100	112,100	0	0	0	0	112,100	0
10133	0	0	0	0	112,084	0	Aero	100.00%	100.00%	112,084	112,084	112,084	0	0	0	0	112,084	0
6899	112,074	0	0	0	0	112,074	Aero	100.00%	100.00%	112,074	112,074	112,074	112,074	0	0	0	0	112,074
1511	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1147	0	0	95,414	0	0	0	Common	85.73%	85.73%	95,848	0	0	0	0	95,848	0	0	0
5216	0	0	111,372	0	0	0	Aero	100.00%	100.00%	111,372	0	0	0	0	111,372	0	0	0
10088	0	0	0	-1,077	95,862	0	Common	85.73%	85.73%	95,215	95,215	95,215	0	0	0	0	95,215	0
10102	0	0	0	-1,077	95,862	0	Common	85.73%	85.73%	95,215	95,215	95,215	0	0	0	0	95,215	0
5108	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10510	0	0	94,665	0	0	0	Common	85.73%	85.73%	95,095	0	0	0	0	95,095	0	0	0
8132	0	0	110,700	0	0	0	Aero	100.00%	100.00%	110,700	0	0	0	0	110,700	0	0	0
10582	0	0	110,600	0	0	0	Aero	100.00%	100.00%	110,600	0	0	0	0	110,600	0	0	0
3764	0	0	0	0	110,012	0	AERO	100.00%	100.00%	110,012	110,012	110,012	0	0	0	0	110,012	0
5223	0	0	93,874	0	0	0	Common	85.73%	85.73%	94,301	0	0	0	0	94,301	0	0	0
5224	0	0	93,874	0	0	0	Common	85.73%	85.73%	94,301	0	0	0	0	94,301	0	0	0
5226	0	0	93,874	0	0	0	Common	85.73%	85.73%	94,301	0	0	0	0	94,301	0	0	0
8932	0	0	109,900	0	0	0	Common	85.73%	85.73%	94,215	0	0	0	0	94,215	0	0	0
5180	0	0	0	93,703	0	0	Common	85.73%	85.73%	94,129	94,129	0	0	0	0	94,129	0	0
5193	0	0	109,800	0	0	0	Aero	100.00%	100.00%	109,800	0	0	0	0	109,800	0	0	0
10386	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10431	0	0	109,740	0	0	0	Aero	100.00%	100.00%	109,740	0	0	0	0	109,740	0	0	0
9975	109,480	0	0	0	0	109,480	Aero	100.00%	100.00%	109,480	109,480	109,480	109,480	0	0	0	0	109,480
10225	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7934	0	0	0	109,004	0	0	Aero	100.00%	100.00%	109,004	109,004	0	0	0	0	109,004	0	0
7935	0	0	0	109,004	0	0	Aero	100.00%	100.00%	109,004	109,004	0	0	0	0	109,004	0	0
7936	0	0	0	93,024	0	0	Common	85.73%	85.73%	93,447	93,447	0	0	0	0	93,447	0	0
10226	0	0	0	-1,057	94,044	0	COMMON	85.73%	85.73%	93,410	93,410	93,410	0	0	0	0	93,410	0
6714	0	0	108,948	0	0	0	Aero	100.00%	100.00%	108,948	0	0	0	0	108,948	0	0	0
831	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10117	0	0	0	-1,056	93,936	0	Common	85.73%	85.73%	93,303	93,303	93,303	0	0	0	0	93,303	0
6892	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1609	108,566	0	0	0	0	108,566	Aero	100.00%	100.00%	108,566	108,566	108,566	108,566	0	0	0	0	108,566
1099	0	0	108,000	0	0	0	Aero	100.00%	100.00%	108,000	0	0	0	0	108,000	0	0	0
9824	108,000	0	0	0	0	108,000	Aero	100.00%	100.00%	108,000	108,000	108,000	108,000	0	0	0	0	108,000
5985	0	0	92,102	0	0	0	Common	85.73%	85.73%	92,521	0	0	0	0	92,521	0	0	0
10010	107,860	0	0	0	0	107,860	Aero	100.00%	100.00%	107,860	107,860	107,860	107,860	0	0	0	0	107,860
8764	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1082	0	0	107,500	0	0	0	Aero	100.00%	100.00%	107,500	0	0	0	0	107,500	0	0	0
10505	0	0	91,587	0	0	0	Common	85.73%	85.73%	92,003	0	0	0	0	92,003	0	0	0
10168	0	0	0	0	107,283	0	AERO	100.00%	100.00%	107,283	107,283	107,283	0	0	0	0	107,283	0
9978	107,100	0	0	0	0	107,100	Aero	100.00%	100.00%	107,100	107,100	107,100	107,100	0	0	0	0	107,100
8912	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6610	0	0	106,861	0	0	0	Aero	100.00%	100.00%	106,861	0	0	0	0	106,861	0	0	0
6503	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6504	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6505	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6506	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6507	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6508	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6509	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6510	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6511	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6512	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6513	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6514	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6515	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6516	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
6517	0	0	-11,485	118,245	0	0	Aero	100.00%	100.00%	106,759	118,245	0	0	0	-11,485	118,245	0	0
7914	0	0	0	106,200	0	0	Aero	100.00%	100.00%	106,200	106,200	0	0	0	0	106,200	0	0
10313	0	0	0	90,631	0	0	Common	85.73%	85.73%	91,043	91,043	0	0	0	0	91,043	0	0
10589	0	0	106,200	0	0	0	Aero	100.00%	100.00%	106,200	0	0	0	0	106,200	0	0	0
5992	0	0	106,063	0	0	0	Aero	100.00%	100.00%	106,063	0	0	0	0	106,063	0	0	0
1127	0	0	106,056	0	0	0	Aero	100.00%	100.00%	106,056	0	0	0	0	106,056	0	0	0
9939	105,760	0	0	0	0	105,760	Aero	100.00%	100.00%	105,760	105,760	105,760	105,760	0	0	0	0	105,760
5905	91,239	0	0	-1,025	0	91,239	Common	85.73%	85.73%	90,624	90,624	90,624	90,624	0	0	0	0	90,624
9940	105,591	0	0	0	0	105,591	Aero	100.00%	100.00%	105,591	105,591	105,591	105,591	0	0	0	0	105,591
6552	0	0	105,100	0	0	0	Aero	100.00%	100.00%	105,100	0	0	0	0	105,100	0	0	0
10377	0	0	0	105,000	0	0	Aero	100.00%	100.00%	105,000	105,000	0	0	0	0	105,000	0	0
1601	104,874	0	0	0	0	104,874	Aero	100.00%	100.00%	104,874	104,874	104,874	104,874	0	0	0	0	104,874
10089	0	0	0	-1,016	90,398	0	Common	85.73%	85.73%	89,788	89,788	89,788	0	0	0	0	89,788	0
6417	0	0	0	104,592	0	0	Aero	100.00%	100.00%	104,592	104,592	0	0	0	0	104,592	0	0
1649	0	0	0	-1,014	90,251	0	Common	85.73%	85.73%	89,643	89,643	89,643	0	0	0	0	89,643	0
8779	0	0	0	0	104,560	0	Common	85.73%	85.73%	89,638	89,638	89,638	0	0	0	0	89,638	0
6905	104,309	0	0	0	0	104,309	Aero	100.00%	100.00%	104,309	104,309	104,309	104,309	0	0	0	0	104,309
7881	0	0	0	88,754	0	0	Common	85.73%	85.73%	89,157	89,157	0	0	0	0	89,157	0	0
6578	0	0	88,629	0	0	0	Common	85.73%	85.73%	89,032	0	0	0	0	89,032	0	0	0
7920	0	0	0	103,840	0	0	Aero	100.00%	100.00%	103,840	103,840	0	0	0	0	103,840	0	0
10159	0	0	0	-1,006	89,538	0	COMMON	85.73%	85.73%	88,934	88,934	88,934	0	0	0	0	88,934	0
5407	0	0	88,527	0	0	0	Common	85.73%	85.73%	88,930	0	0	0	0	88,930	0	0	0
5408	0	0	88,527	0	0	0	Common	85.73%	85.73%	88,930	0	0	0	0	88,930	0	0	0
1149	0	0	103,500	0	0	0	Aero	100.00%	100.00%	103,500	0	0	0	0	103,500	0	0	0
8707	0	0	0	0	103,500	0	Common	85.73%	85.73%	88,728	88,728	88,728	0	0	0	0	88,728	0
834	103,320	0	0	0	0	103,320	Aero	100.00%	100.00%	103,320	103,320	103,320	103,320	0	0	0	0	103,320
8635	103,202	0	0	0	0	103,202	Common	85.73%	85.73%	88,473	88,473	88,473	88,473	0	0	0	0	88,473
8021	0	0	88,013	0	0	0	Common	85.73%	85.73%	88,413	0	0	0	0	88,413	0	0	0
5933	0	0	0	102,853	0	0	Aero	100.00%	100.00%	102,853	102,853	0	0	0	0	102,853	0	0
5056	0	0	0	-996	88,665	0	Common	85.73%	85.73%	88,068	88,068	88,068	0	0	0	0	88,068	0
5057	0	0	0	-996	88,665	0	Common	85.73%	85.73%	88,068	88,068	88,068	0	0	0	0	88,068	0
5136	0	0	0	87,235	0	0	Common	85.73%	85.73%	87,631	87,631	0	0	0	0	87,631	0	0
1590	102,098	0	0	0	0	102,098	Aero	100.00%	100.00%	102,098	102,098	102,098	102,098	0	0	0	0	102,098
10459	0	0	101,973	0	0	0	Aero	100.00%	100.00%	101,973	0	0	0	0	101,973	0	0	0
10723	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7851	0	0	0	86,876	0	0	Common	85.73%	85.73%	87,271	87,271	0	0	0	0	87,271	0	0
10257	0	0	0	86,851	0	0	Common	85.73%	85.73%	87,246	87,246	0	0	0	0	87,246	0	0
8064	0	0	101,500	0	0	0	Aero	100.00%	100.00%	101,500	0	0	0	0	101,500	0	0	0
1030	0	0	0	101,270	0	0	Aero	100.00%	100.00%	101,270	101,270	0	0	0	0	101,270	0	0
10057	0	0	0	-977	86,967	0	Common	85.73%	85.73%	86,381	86,381	86,381	0	0	0	0	86,381	0
9931	100,442	0	0	0	0	100,442	Aero	100.00%	100.00%	100,442	100,442	100,442	100,442	0	0	0	0	100,442
9932	100,442	0	0	0	0	100,442	Aero	100.00%	100.00%	100,442	100,442	100,442	100,442	0	0	0	0	100,442
8030	0	0	85,702	0	0	0	Common	85.73%	85.73%	86,091	0	0	0	0	86,091	0	0	0
7871	0	0	0	100,276	0	0	Aero	100.00%	100.00%	100,276	100,276	0	0	0	0	100,276	0	0
1589	100,203	0	0	0	0	100,203	Aero	100.00%	100.00%	100,203	100,203	100,203	100,203	0	0	0	0	100,203
5175	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0	0	0	0	100,000	0	0
5176	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0	0	0	0	100,000	0	0
5177	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0	0	0	0	100,000	0	0
5178	0	0	0	100,000	0	0	Aero	100.00%	100.00%	100,000	100,000	0	0	0	0	100,000	0	0
10411	0	0	85,340	0	0	0	Common	85.73%	85.73%	85,728	0	0	0	0	85,728	0	0	0
10420	0	0	85,340	0	0	0	Common	85.73%	85.73%	85,728	0	0	0	0	85,728	0	0	0
10739	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2176	99,960	0	0	0	0	99,960	Aero	100.00%	100.00%	99,960	99,960	99,960	99,960	0	0	0	0	99,960
10538	0	0	84,690	0	0	0	Common	85.73%	85.73%	85,075	0	0	0	0	85,075	0	0	0
9884	99,208	0	0	0	0	99,208	Aero	100.00%	100.00%	99,208	99,208	99,208	99,208	0	0	0	0	99,208
4241	0	0	84,555	0	0	0	Common	85.73%	85.73%	84,940	0	0	0	0	84,940	0	0	0
10375	0	0	0	99,000	0	0	Aero	100.00%	100.00%	99,000	99,000	0	0	0	0	99,000	0	0
7672	84,645	0	0	-951	0	84,645	Common	85.73%	85.73%	84,074	84,074	84,074	84,074	0	0	0	0	84,074
5212	0	0	97,939	0	0	0	Aero	100.00%	100.00%	97,939	0	0	0	0	97,939	0	0	0
8047	0	0	83,420	0	0	0	Common	85.73%	85.73%	83,799	0	0	0	0	83,799	0	0	0
7669	84,251	0	0	-947	0	84,251	Common	85.73%	85.73%	83,683	83,683	83,683	83,683	0	0	0	0	83,683
1150	0	0	97,500	0	0	0	Aero	100.00%	100.00%	97,500	0	0	0	0	97,500	0	0	0
6930	0	0	0	-945	84,085	0	Common	85.73%	85.73%	83,518	83,518	83,518	0	0	0	0	83,518	0
9914	97,257	0	0	0	0	97,257	Aero	100.00%	100.00%	97,257	97,257	97,257	97,257	0	0	0	0	97,257
10071	0	0	0	-942	83,845	0	Common	85.73%	85.73%	83,280	83,280	83,280	0	0	0	0	83,280	0
8661	0	0	0	0	96,849	0	Common	85.73%	85.73%	83,027	83,027	83,027	0	0	0	0	83,027	0
10250	0	0	0	96,600	0	0	Aero	100.00%	100.00%	96,600	96,600	0	0	0	0	96,600	0	0
6611	0	0	96,230	0	0	0	Aero	100.00%	100.00%	96,230	0	0	0	0	96,230	0	0	0
6615	0	0	96,230	0	0	0	Aero	100.00%	100.00%	96,230	0	0	0	0	96,230	0	0	0
5005	96,202	0	0	0	0	96,202	Common	85.73%	85.73%	82,472	82,472	82,472	82,472	0	0	0	0	82,472
7700	0	0	0	0	96,005	0	Aero	100.00%	100.00%	96,005	96,005	96,005	0	0	0	0	96,005	0
1161	0	0	96,000	0	0	0	Aero	100.00%	100.00%	96,000	0	0	0	0	96,000	0	0	0
10111	0	0	0	-930	82,720	0	Common	85.73%	85.73%	82,162	82,162	82,162	0	0	0	0	82,162	0
6344	0	0	0	-929	82,643	0	Common	85.73%	85.73%	82,085	82,085	82,085	0	0	0	0	82,085	0
9845	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8027	0	0	81,483	0	0	0	Common	85.73%	85.73%	81,853	0	0	0	0	81,853	0	0	0
10224	0	0	0	-923	82,114	0	COMMON	85.73%	85.73%	81,560	81,560	81,560	0	0	0	0	81,560	0
7895	0	0	0	95,000	0	0	Aero	100.00%	100.00%	95,000	95,000	0	0	0	0	95,000	0	0
8829	0	0	0	95,000	0	0	Aero	100.00%	100.00%	95,000	95,000	0	0	0	0	95,000	0	0
8914	0	0	94,990	0	0	0	Common	85.73%	85.73%	81,433	0	0	0	0	81,433	0	0	0
10478	0	0	81,001	0	0	0	Common	85.73%	85.73%	81,370	0	0	0	0	81,370	0	0	0
10060	0	0	0	-919	81,749	0	Common	85.73%	85.73%	81,198	81,198	81,198	0	0	0	0	81,198	0
8128	0	0	94,525	0	0	0	Aero	100.00%	100.00%	94,525	0	0	0	0	94,525	0	0	0
1138	0	0	80,646	0	0	0	Common	85.73%	85.73%	81,013	0	0	0	0	81,013	0	0	0
8749	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5369	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0	0	0	94,000	0	0	0
5370	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0	0	0	94,000	0	0	0
5371	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0	0	0	94,000	0	0	0
5372	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0	0	0	94,000	0	0	0
5373	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0	0	0	94,000	0	0	0
5374	0	0	94,000	0	0	0	Aero	100.00%	100.00%	94,000	0	0	0	0	94,000	0	0	0
8043	0	0	80,219	0	0	0	Common	85.73%	85.73%	80,583	0	0	0	0	80,583	0	0	0
10652	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0	0	0	93,730	0	0	0
10653	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0	0	0	93,730	0	0	0
10654	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0	0	0	93,730	0	0	0
10655	0	0	79,989	0	0	0	Common	85.73%	85.73%	80,353	0	0	0	0	80,353	0	0	0
10656	0	0	93,730	0	0	0	Aero	100.00%	100.00%	93,730	0	0	0	0	93,730	0	0	0
5235	0	0	93,500	0	0	0	Aero	100.00%	100.00%	93,500	0	0	0	0	93,500	0	0	0
7847	0	0	0	79,793	0	0	Common	85.73%	85.73%	80,156	80,156	0	0	0	0	80,156	0	0
10182	0	0	0	0	93,106	0	AERO	100.00%	100.00%	93,106	93,106	93,106	0	0	0	0	93,106	0
7880	0	0	0	79,367	0	0	Common	85.73%	85.73%	79,728	79,728	0	0	0	0	79,728	0	0
8102	0	0	93,000	0	0	0	Aero	100.00%	100.00%	93,000	0	0	0	0	93,000	0	0	0
10080	0	0	0	-902	80,260	0	Common	85.73%	85.73%	79,719	79,719	79,719	0	0	0	0	79,719	0
10029	0	0	0	0	92,980	0	AERO	100.00%	100.00%	92,980	92,980	92,980	0	0	0	0	92,980	0
9980	92,820	0	0	0	0	92,820	Aero	100.00%	100.00%	92,820	92,820	92,820	92,820	0	0	0	0	92,820
8866	0	0	92,606	0	0	0	Common	85.73%	85.73%	79,389	0	0	0	0	79,389	0	0	0
6910	92,550	0	0	0	0	92,550	Aero	100.00%	100.00%	92,550	92,550	92,550	92,550	0	0	0	0	92,550
1716	0	0	92,540	0	0	0	Aero	100.00%	100.00%	92,540	0	0	0	0	92,540	0	0	0
5169	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0	0	0	0	92,500	0	0
5170	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0	0	0	0	92,500	0	0
5171	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0	0	0	0	92,500	0	0
5172	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0	0	0	0	92,500	0	0
5173	0	0	0	92,500	0	0	Aero	100.00%	100.00%	92,500	92,500	0	0	0	0	92,500	0	0
5452	0	0	78,940	0	0	0	Common	85.73%	85.73%	79,298	0	0	0	0	79,298	0	0	0
5453	0	0	78,940	0	0	0	Common	85.73%	85.73%	79,298	0	0	0	0	79,298	0	0	0
5454	0	0	78,940	0	0	0	Common	85.73%	85.73%	79,298	0	0	0	0	79,298	0	0	0
5455	0	0	78,940	0	0	0	Common	85.73%	85.73%	79,298	0	0	0	0	79,298	0	0	0
6350	0	0	0	-894	79,561	0	Common	85.73%	85.73%	79,025	79,025	79,025	0	0	0	0	79,025	0
10141	0	0	0	-893	79,440	0	COMMON	85.73%	85.73%	78,904	78,904	78,904	0	0	0	0	78,904	0
9823	92,000	0	0	0	0	92,000	Aero	100.00%	100.00%	92,000	92,000	92,000	92,000	0	0	0	0	92,000
2177	91,630	0	0	0	0	91,630	Aero	100.00%	100.00%	91,630	91,630	91,630	91,630	0	0	0	0	91,630
8668	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5044	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8110	0	0	91,269	0	0	0	Aero	100.00%	100.00%	91,269	0	0	0	0	91,269	0	0	0
6715	0	0	91,008	0	0	0	Aero	100.00%	100.00%	91,008	0	0	0	0	91,008	0	0	0
1056	0	0	0	91,000	0	0	Aero	100.00%	100.00%	91,000	91,000	0	0	0	0	91,000	0	0
5054	0	0	0	-883	78,542	0	COMMON	85.73%	85.73%	78,012	78,012	78,012	0	0	0	0	78,012	0
8052	0	0	90,989	0	0	0	Aero	100.00%	100.00%	90,989	0	0	0	0	90,989	0	0	0
1523	78,442	0	0	-882	0	78,442	Common	85.73%	85.73%	77,913	77,913	77,913	77,913	0	0	0	0	77,913
10058	0	0	0	-880	78,270	0	Common	85.73%	85.73%	77,742	77,742	77,742	0	0	0	0	77,742	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016
10095	450001008	Furniture and fixtures	2400X450 Back storage unit 750 mm high-C-Cabin 01	1-Jul-17	90,405	90,405	90,405	0	0
6372	380000383	Safety and security equipmen	Fire Extinguisher 4.5 KG CO2 Crew Frisking	15-Mar-18	90,230	90,230	90,230	0	0
6420	380000437	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6421	380000438	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6422	380000439	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6423	380000440	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6424	380000441	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6425	380000442	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6426	380000443	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
6427	380000444	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	1-Oct-18	89,981	89,981	0	0	0
1142	240000808	100% Depreciation	Electrical items, led fixtures, sockets, cables	2-Jan-20	89,822	0	0	0	0
10587	450001542	Furniture and fixtures	CCTV Pole 6 Mtrs	2-Jan-20	89,586	0	0	0	0
10115	450001028	Furniture and fixtures	Bottom Cabinets of size 6720Lx600Wx800H-E&M	1-Jul-17	89,343	89,343	89,343	0	0
10335	450001254	Furniture and fixtures	Wringer Trolley	11-Dec-18	89,320	89,320	0	0	0
10516	450001449	Furniture and fixtures	Prohibitory circular signage - P5 Parking	15-Nov-19	89,250	0	0	0	0
5209	360001131	IT Equipment	BMA WiFi devices and equipments	1-Jul-19	89,010	0	0	0	0
7990	400001041	Office Equipment	AVATHI PAPER SHREDDER HS-404	24-Apr-19	89,000	0	0	0	0
9916	450000825	Furniture and fixtures	AIR FRESHNER-Toilet 4	1-Oct-16	88,573	88,573	88,573	88,573	0
8101	400001160	Office Equipment	Inflatable tents	2-Jan-20	88,321	0	0	0	0
9933	450000842	Furniture and fixtures	TOILET TISSUE DISPENSER-Toilet 2B	1-Oct-16	87,887	87,887	87,887	87,887	0
10329	450001248	Furniture and fixtures	Modular Storage unit	5-Oct-18	87,750	87,750	0	0	0
6595	380000640	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6596	380000641	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6597	380000642	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6598	380000643	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6599	380000644	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6600	380000645	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6601	380000646	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6602	380000647	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6603	380000648	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
6604	380000649	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	9-Oct-19	87,550	0	0	0	0
10458	450001391	Furniture and fixtures	BMA & SBD Agile 150 Single Sliding door	1-Jul-19	87,377	0	0	0	0
4197	350000344	Communication Equipment - I	15.6" OPERATOR CONSOLE FOR ROIP	3-Oct-18	87,333	87,333	0	0	0
10061	450000974	Furniture and fixtures	COAT HANGER	1-Jul-17	86,858	86,858	86,858	0	0
8936	420000753	Electrical & Power House Equ	Immigration-Custom-Level2-SS Junction Box Cover	3-Jan-20	86,637	0	0	0	0
8660	420000457	Electrical & Power House Equ	UPS 1 KVA	1-Jul-17	86,510	86,510	86,510	0	0
8026	400001079	Office Equipment	43"LED IPTV along with accessories	1-Oct-19	86,450	0	0	0	0
9998	450000908	Furniture and fixtures	Unpacking Table 6- 1150x800x900mm-Phase 1	1-Mar-17	85,982	85,982	85,982	85,982	0
7865	400000913	Office Equipment	Digital clock	5-Jul-18	85,475	85,475	0	0	0
8808	420000608	Electrical & Power House Equ	Sub Station Fencing	2-Jul-18	85,381	85,381	0	0	0
5156	360001066	IT Equipment	HP Desktop Pro G1, SL: 4CE82033TJ, 4CE82033TL	26-Oct-18	85,362	85,362	0	0	0
7665	400000705	Office Equipment	Full body harness	13-Sep-16	85,303	85,303	85,303	85,303	0
6544	380000588	Safety and security equipmen	FFS WORKS_ BCM Emergency Store East Pier	7-May-19	85,130	0	0	0	0
9862	450000770	Furniture and fixtures	Storage Rack 5 (8X8X2)	28-Jul-16	85,078	85,078	85,078	85,078	0
6386	380000402	Safety and security equipmen	COLLAPSED TYRE KILLER 34 FT	5-Jul-18	85,050	85,050	0	0	0
10154	450001067	Furniture and fixtures	Renovation of GM Cabin-BDMS (Aster)	1-Jan-18	85,025	85,025	85,025	0	0
10314	450001233	Furniture and fixtures	Medium Back Chairs at Sr.Management Cabins	6-Aug-18	84,960	84,960	0	0	0
1121	240000787	100% Depreciation	Sinages @ BCAS Office at Alpha 3	2-Jan-20	84,805	0	0	0	0
7926	400000974	Office Equipment	WALK BEHIND SINGLE DISK SCRUBBER	22-Nov-18	84,602	84,602	0	0	0
5017	360000923	IT Equipment	Dell Latitude 3470 No16L347007IN9	2-Dec-16	84,580	84,580	84,580	84,580	0
10509	450001442	Furniture and fixtures	3 Seater Sofa PTB East Pier Interior Works	6-Dec-19	84,548	0	0	0	0
10109	450001022	Furniture and fixtures	GM Workstation Modification	1-Jul-17	84,235	84,235	84,235	0	0
7885	400000933	Office Equipment	Wet grinder- tilting type,SS body 20ltr	1-Oct-18	84,200	84,200	0	0	0
10164	450001077	Furniture and fixtures	KD Optimizer18 for 9Ft(godrej)	1-Jan-18	84,145	84,145	84,145	0	0
9875	450000783	Furniture and fixtures	Modular Conf Tabl-4100X1500X750MM-Bial Off-T1AR-I	1-Sep-16	84,066	84,066	84,066	84,066	0
4192	350000339	Communication Equipment - I	Noise sensing microphone M-AKG PZM11LL-20 No	2-Jul-18	84,000	84,000	0	0	0
8107	400001166	Office Equipment	WET & DRY VACUUM MACHINE	20-Feb-20	84,000	0	0	0	0
10403	450001336	Furniture and fixtures	TWO LEVEL BUNK BED SIZE 1800 X 900MM	15-Apr-19	84,000	0	0	0	0
10364	450001296	Furniture and fixtures	Wheel chairs	25-Jan-19	83,500	83,500	0	0	0
10086	450000999	Furniture and fixtures	1200 dia Circular dining table-Cafeteria Outdoor	1-Jul-17	83,193	83,193	83,193	0	0
2210	330000157	Air-conditioning	S&I 2 ton split AC @ Chreche	16-Aug-18	83,102	83,102	0	0	0
8816	420000616	Electrical & Power House Equ	CONTROL PANEL IP56	1-Oct-18	82,921	82,921	0	0	0
10163	450001076	Furniture and fixtures	2 HRS FIRE RATED DOOR 1995X1960MM	2-Jan-18	82,630	82,630	82,630	0	0
10433	450001366	Furniture and fixtures	Modular work station of inside size 1500 x 1500	4-Jul-19	82,600	0	0	0	0
8667	420000464	Airlines & Lounges	Supply & fixing of 5m mounting pole	1-Jul-17	82,586	82,586	82,586	0	0
10378	450001310	Furniture and fixtures	High back Mesh chair	8-Jan-19	82,500	82,500	0	0	0
10149	450001062	Furniture and fixtures	Visitor Room at CASO office	1-Jan-18	82,437	82,437	82,437	0	0
10066	450000979	Furniture and fixtures	2400X450 Back storage unit 750 mm high-A-Cabin 01	1-Jul-17	82,343	82,343	82,343	0	0
8820	420000620	Electrical & Power House Equ	GRUNDFOS SUBMERSIBLE PUMP SP 30-4	1-Oct-18	82,275	82,275	0	0	0
7854	400000902	Office Equipment	iPad Pro 12.9" 256GB WiFi+4GCellular IMEI: 2583776	17-Jul-18	81,950	81,950	0	0	0
8916	420000724	Electrical & Power House Equ	DB's:- Double Door Type	12-Feb-20	81,420	0	0	0	0
1021	240000670	100% Depreciation	EDI3124000K-EDISON-INFRARED THERMOMETER	7-Jan-19	81,400	81,400	0	0	0
7751	400000792	Office Equipment	Digital UTC Clock	26-Feb-18	81,314	81,314	81,314	0	0
7928	400000976	Office Equipment	Vacuum Cleaner-Wet & Dry	22-Nov-18	81,284	81,284	0	0	0
10545	450001497	Furniture and fixtures	Office chairs for Unisys team	2-Jan-20	81,250	0	0	0	0
10113	450001026	Furniture and fixtures	Bottom Cabinets of size 6720Lx600Wx800H-Block D	1-Jul-17	81,221	81,221	81,221	0	0
897	240000541	100% Depreciation	FIRE EXTINGUISHER ABC TYPE 10 KG	21-Dec-17	81,000	81,000	81,000	0	0
5112	360001021	IT Equipment	AVAYA 8 PORT SWITCH- ERS 3510GT-PWR+	1-May-18	80,848	78,000	0	0	0
10015	450000928	Furniture and fixtures	Male security checkin-Stamping table-450x750x900mm	1-Mar-17	80,442	80,442	80,442	80,442	0
10239	450001152	Furniture and fixtures	Gents Frisking Pedestal without storage Crew Frisk	15-Mar-18	80,334	80,334	80,334	0	0
3838	340001600	Airport Equipment - Operatior	PIM module (SBB-PD32BV2 media Player)	12-Feb-20	80,000	0	0	0	0
10410	450001343	Furniture and fixtures	two seater artificial leather sofa	21-Apr-19	80,000	0	0	0	0
10585	450001540	Furniture and fixtures	P&F of Reception Table	2-Jan-20	80,000	0	0	0	0
7993	400001044	Office Equipment	Godrej Work Bench 2007x705x855	16-Apr-19	79,985	0	0	0	0
9941	450000850	Furniture and fixtures	Air Freshner-Toilet 2B	1-Oct-16	79,151	79,151	79,151	79,151	0
5155	360001065	IT Equipment	Dell Optiplex 7460 AIO CTO	5-Nov-18	79,110	79,110	0	0	0
8676	420000473	Electrical installation	1KVA Online UPS	1-Jul-17	78,912	78,912	78,912	0	0
5036	360000944	IT Equipment	HP Officejet pro 8730 Printer	1-Jul-17	78,824	78,824	78,824	0	0
6445	380000462	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6446	380000463	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6447	380000464	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6448	380000465	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6449	380000466	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6450	380000467	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6451	380000468	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6452	380000469	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6453	380000470	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6454	380000471	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6455	380000472	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6456	380000473	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
6457	380000474	Safety and security equipmen	Indoor Fixed Box camera NBN-50022-C+	24-Dec-18	78,780	78,780	0	0	0
9917	450000826	Furniture and fixtures	AIR FRESHNER-Toilet 5	1-Oct-16	78,754	78,754	78,754	78,754	0
10390	450001322	Furniture and fixtures	SS MOP HOLDER TROLLEY	5-May-19	78,750	0	0	0	0
945	240000589	100% Depreciation	8 Watts LED Surface mounted down light Crew Frisk	15-Mar-18	78,629	78,629	78,629	0	0
5986	370000290	Software & program licenses	AVAYA BREZETM R3 SNP-IN SRV INC LIC:DSSR	7-Jan-20	78,581	0	0	0	0
2217	330000165	Air-conditioning	1.5 High Wall Mounted Type AC-Nursery staff office	18-Jan-19	78,500	78,500	0	0	0
2220	330000168	Air-conditioning	2.0 TR HI Wall Split AC for Aviation safety Office	2-Apr-19	78,300	0	0	0	0
5107	360001016	IT Equipment	AVAYA 8 PORT SWITCH- ERS 3510GT-PWR+	1-Apr-18	78,000	78,000	0	0	0
5232	360001154	IT Equipment	HP Monitor 23.8' FHD, 1920x1080 resolution	1-Oct-19	78,000	0	0	0	0
5940	370000234	Software & program licenses	AVAYA J179 IP PHONE NO PWR SUPP	2-Apr-19	78,000	0	0	0	0
10646	560000004	Safety and security equipmen	Breathing Apparatus for bomb suit	19-Jul-18	78,000	78,000	0	0	0
2246	330000205	Air-conditioning	energy efficient 2.0TR Hiwall type split air condi	2-Jan-20	77,880	0	0	0	0
5100	360001009	IT Equipment	1 Port 1000 Base LR Small 10 Gigabit Ethernet Conn	15-Mar-18	77,709	77,709	77,709	0	0
1112	240000769	100% Depreciation	emergency exit signage board	12-Feb-20	77,244	0	0	0	0
9907	450000816	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 4	1-Oct-16	77,209	77,209	77,209	77,209	0
9906	450000815	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 3	1-Oct-16	77,192	77,192	77,192	77,192	0
7870	400000918	Office Equipment	PORTABLE TURBIDITY METER	5-Sep-18	77,165	77,165	0	0	0
8124	400001184	Office Equipment	BURN RELIEF KIT	2-Jan-20	77,000	0	0	0	0
6936	390000158	Lighting & Beaconing	9W LED bulk head IP 65 BulkH .WW.S.NB.PC	1-Jul-17	76,880	76,880	76,880	0	0
10542	450001494	Furniture and fixtures	Modular Type Restroom cubicles of Merino BESCO	2-Jan-20	76,228	0	0	0	0
10070	450000983	Furniture and fixtures	2 SEATER ARTIFICIAL LEATHERITE SOFA-A Cabin-I	1-Jul-17	76,195	76,195	76,195	0	0
5901	370000194	Software & program licenses	WIN SVR STD AND OFFICE OFFICE PRO PLUS SOF	1-Jul-16	76,091	76,091	76,091	76,091	0
10373	450001305	Furniture and fixtures	Rest room blocking door	26-Feb-19	76,005	76,005	0	0	0
10197	450001110	Furniture and fixtures	Refurbishment of GF Discussion room	1-Mar-18	75,939	75,939	75,939	0	0
7987	400001038	Office Equipment	66KVA UPS -Batteries	27-Feb-19	75,690	75,690	0	0	0
8065	400001118	Office Equipment	APC- Make Communications CARD	1-Oct-19	75,000	0	0	0	0
10331	450001250	Furniture and fixtures	Butterfly Hy Back Chairs- 3way Adjustable arms	14-Nov-18	75,000	75,000	0	0	0
7666	400000706	Office Equipment	Escape belt with ladder hook	13-Sep-16	74,998	74,998	74,998	74,998	0
7742	400000783	Office Equipment	SONY TV-CISF	1-Jan-18	74,500	74,500	74,500	0	0
7726	400000767	Office Equipment	Digital protractor	1-Nov-17	74,425	74,425	74,425	0	0
5148	360001057	IT Equipment	HP Desktop Pro G1 MT Business Tower desktop,	1-Oct-18	74,340	74,340	0	0	0
9027	430000091	Small Vehicles	Super Splendor , JA06EHJ9E03104, KA-50-EA 8643	19-Jul-18	74,156	74,156	0	0	0
9028	430000092	Small Vehicles	Super Splendor , JA06EHJ9E07954, KA-50, EA 8641	19-Jul-18	74,156	74,156	0	0	0
9029	430000093	Small Vehicles	Super Splendor , JA06EHJ9E07922, KA-50, EA 8640	19-Jul-18	74,156	74,156	0	0	0
9030	430000094	Small Vehicles	Super Splendor , JA06EHJ9E07809, KA-50, EA 8642	19-Jul-18	74,156	74,156	0	0	0
10173	450001086	Furniture and fixtures	L0L 18 Direction - face mounted Signage	1-Jan-18	74,033	74,033	74,033	0	0
10157	450001070	Furniture and fixtures	SS railing at arrival carousal 01,02&03	1-Jan-18	74,021	74,021	74,021	0	0
6270	380000280	Airlines & Lounges	Addressable smoke detectors(AFC)-Transit Lounge	1-Jun-16	73,988	73,988	73,988	73,988	0
8131	400001191	Office Equipment	Rope line 30 meters	2-Jan-20	73,800	0	0	0	0
10281	450001200	Furniture and fixtures	Spare Sign Boards - (2m x 3m)	2-Jul-18	73,763	73,763	0	0	0
6937	390000159	Lighting & Beaconing	120W street light fixture	1-Jul-17	73,761	73,761	73,761	0	0
5092	360001001	IT Equipment	Fiber Optic Cable Splicing- PTB Emergency Exit Doo	3-Jan-18	73,750	73,750	73,750	0	0
5164	360001074	IT Equipment	42U cabinet 800mmx1000mm IT Rack-WBB	1-Oct-18	73,695	73,695	0	0	0
5217	360001139	IT Equipment	SBD 42U cabinet 800mmx1000mm IT Rack	1-Jul-19	73,650	0	0	0	0
10055	450000968	Furniture and fixtures	outdoor MS Stands for outdoor units for AC	1-Jul-17	73,529	73,529	73,529	0	0
898	240000542	100% Depreciation	FIRE EXTINGUISHER CO2 TYPE 2 KG	21-Dec-17	73,200	73,200	73,200	0	0
7689	400000730	Office Equipment	Dosimeter	28-Feb-17	73,125	73,125	73,125	73,125	0
1124	240000790	100% Depreciation	Storage rack/Locker	31-Jan-20	73,084	0	0	0	0
5975	370000279	Software & program licenses	AURA R7 CORE SUITE ADD SW LIC:NU;CU;SR	12-Feb-20	72,919	0	0	0	0
5951	370000251	Software & program licenses	License Version AutoCAD software	1-Oct-19	72,750	0	0	0	0
4222	350000369	Communication Equipment - I	BMA TMRS Coverage Enhancement	1-Jul-19	72,562	0	0	0	0
8122	400001182	Office Equipment	MANWHOLE LIFTING EQUIPMENT	2-Jan-20	72,350	0	0	0	0
8574	420000370	Electrical installation	12 Way Tpn Door Mcb Db IN-Out T1A Ref L 0	1-Sep-16	72,308	72,308	72,308	72,308	0
1098	240000748	100% Depreciation	Nilkamal ROTO Road Plastic Barricades	11-Oct-19	72,000	0	0	0	0
8826	420000626	Electrical & Power House Equ	Submersible sewage pump 15 m3/hr 12 m H	4-Oct-18	72,000	72,000	0	0	0
9962	450000871	Furniture and fixtures	4 Wheeled Plastic Bin for waste-WB660L1	15-Jan-17	71,505	71,505	71,505	71,505	0
9981	450000891	Furniture and fixtures	Cafeteria Table : Godrej	24-Jan-17	71,400	71,400	71,400	71,400	0
8096	400001155	Office Equipment	FULL HD BULLET CAMERA PANASONIC- SPW532	2-Jan-20	71,343	0	0	0	0
6331	380000341	Safety and security equipmen	Fire Hydrant sprinklers system for LSS office	25-Jul-17	71,280	71,280	71,280	0	0
5904	370000197	Software & program licenses	Procurement Winzip 20 Pro Licenses.	11-Aug-16	71,213	71,213	71,213	71,213	0
8796	420000596	Electrical installation	3.5 KVA UPS System for Guest house	2-Jul-18	70,849	70,849	0	0	0
10593	450001548	Furniture and fixtures	meeting chairs	2-Jan-20	70,800	0	0	0	0
10595	450001550	Furniture and fixtures	Sr. CASO Office room	2-Jan-20	70,800	0	0	0	0
10196	450001109	Furniture and fixtures	Emergency Exit Sign-Projected-2 sided-225 X 900	1-Jan-18	70,624	70,624	70,624	0	0
7907	400000955	Office Equipment	Generators Ex2400s	22-Oct-18	70,127	70,127	0	0	0
10174	450001087	Furniture and fixtures	L0D 04 Way Finding - floor mounted Signage	1-Jan-18	70,054	70,054	70,054	0	0
8036	400001089	Office Equipment	Portable Parking ticket dispensing machine	1-Oct-19	70,000	0	0	0	0
9822	450000730	Furniture and fixtures	Featherlite Smart MBG-C-Conference Chairs-ARFF	4-Apr-16	70,000	70,000	70,000	70,000	0
2237	330000193	Air-conditioning	pressurised tank of capacity 50 litres	12-Feb-20	69,810	0	0	0	0
7929	400000977	Office Equipment	Steam Cleaner (sanitizer)	22-Nov-18	69,775	69,775	0	0	0
1698	260000539	Buildings - Water Managemei	Biotoilet at BPH	8-Jan-19	69,700	69,700	0	0	0
10392	450001324	Furniture and fixtures	Brass signage for VIP Termnal lounge	4-Apr-19	69,696	0	0	0	0
8775	420000573	Electrical & Power House Equ	Watch tower Solar lighting with Inverter	1-Jan-18	69,503	69,503	69,503	0	0
7869	400000917	Office Equipment	PORTABLE PH/CONDUCTIVITY METER	5-Sep-18	69,456	69,456	0	0	0
4208	350000355	Communication Equipment - I	TMRS Coverage Enhancement-WBB	1-Oct-18	69,437	69,437	0	0	0
8902	420000705	Electrical & Power House Equ	Electrical installations at watch tower	8-Nov-19	69,233	0	0	0	0
9927	450000836	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 1	1-Oct-16	69,128	69,128	69,128	69,128	0
9928	450000837	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 2A	1-Oct-16	69,128	69,128	69,128	69,128	0
8041	400001094	Office Equipment	LG 20Ltr Solo Microwave MS2043DB	20-Nov-19	69,113	0	0	0	0
982	240000629	100% Depreciation	Goggles for Airside Operations	14-Aug-18	69,037	69,037	0	0	0
10564	450001519	Furniture and fixtures	Curve wooden office table with drawers	2-Jan-20	69,030	0	0	0	0
5131	360001040	IT Equipment	HP Desktop EliteDesk 800 G3 Tower, SL # INA821ZCL	3-Sep-18	69,000	69,000	0	0	0
7834	400000882	Office Equipment	Chain Saw	5-Jul-18	69,000	69,000	0	0	0
8118	400001178	Office Equipment	LIGHT ASSEMBLY WITH TRIPOD	2-Jan-20	69,000	0	0	0	0
10200	450001113	Furniture and fixtures	Smart Table - Standee Work Station	14-Mar-18	69,000	69,000	69,000	0	0
932	240000576	100% Depreciation	Waste Collection Bins - Black	9-Mar-18	68,820	68,820	68,820	0	0
7699	400000740	Office Equipment	Gas cutting and pipe welding machine	1-Jul-17	68,803	68,803	68,803	0	0
8662	420000459	Electrical & Power House Equ	Electrical Works Pass office renovation	1-Jul-17	68,769	68,769	68,769	0	0
5053	360000961	IT Equipment	Microsoft Surface Pro 4-BDMS Departrment	5-Oct-17	68,736	68,736	68,736	0	0
8646	420000443	Electrical & Power House Equ	Electrical Installation for watch towers	27-Apr-17	68,684	68,684	68,684	0	0
7853	400000901	Office Equipment	iPhone8+ 64GB, IMEI: 2581269	17-Jul-18	68,600	68,600	0	0	0
10407	450001340	Furniture and fixtures	3 SEATER SOFA - FEATHERLITE - PEARL	15-Apr-19	68,500	0	0	0	0
7856	400000904	Office Equipment	ITEON WATER METER 150 MM	2-Jul-18	68,480	68,480	0	0	0

S NO	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
10095	0	0	90,405	0	Common	85.34%	86.31%	77,152	77,152	78,029	0	0	0	-877	78,029	0	Common	85.73%	85.73%	77,503	77,503	77,503	0	0	0	0	77,503	0
6372	0	0	90,230	0	AERO	100.00%	100.00%	90,230	90,230	90,230	0	0	0	0	90,230	0	AERO	100.00%	100.00%	90,230	90,230	90,230	0	0	0	0	90,230	0
6420	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6421	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6422	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6423	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6424	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6425	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6426	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
6427	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0	Aero	100.00%	100.00%	89,981	89,981	0	0	0	0	89,981	0	0
1142	89,822	0	0	0	Aero	100.00%	100.00%	89,822	0	0	0	0	89,822	0	0	0	Aero	100.00%	100.00%	89,822	0	0	0	0	89,822	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
10559	450001514	Furniture and fixtures	fixing office table with drawers	2-Jan-20	68,440	0	0	0	0	68,440	0	0	0	Aero	100.00%	100.00%	68,440	0	0	0	0	68,440	0	0	0	Aero	100.00%	100.00%	68,440	0	0	0	0	68,440	0	0	0
6540	380000584	Airport Equipment - Car Parki	Camera SS Pole 5.5 Meter Hight for PTZ	5-Jan-19	68,137	68,137	0	0	0	0	68,137	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7875	400000923	Office Equipment	9 Digit 999 Digital Count up/Count down stop watch	10-Oct-18	67,909	67,909	0	0	0	0	67,909	0	0	Common	85.34%	86.31%	57,954	57,954	0	0	0	0	57,954	0	0	Common	85.73%	85.73%	58,217	58,217	0	0	0	0	58,217	0	0
10610	450001565	Furniture and fixtures	Immigration-Custom-Level2-CCTV SS Pole	3-Jan-20	67,472	0	0	0	0	67,472	0	0	0	Aero	100.00%	100.00%	67,472	0	0	0	0	67,472	0	0	0	Aero	100.00%	100.00%	67,472	0	0	0	0	67,472	0	0	0
10012	450000925	Furniture and fixtures	CHAIRS-Phase 2A	1-Mar-17	67,412	67,412	67,412	67,412	0	0	0	0	67,412	Aero	100.00%	100.00%	67,412	67,412	67,412	67,412	0	0	0	0	67,412	Aero	100.00%	100.00%	67,412	67,412	67,412	67,412	0	0	0	0	67,412
823	240000465	100% Depreciation	LED TUBE LIGHT 18/20W	15-Jul-16	67,326	67,326	67,326	67,326	0	0	0	0	67,326	Aero	100.00%	100.00%	67,326	67,326	67,326	67,326	0	0	0	0	67,326	Aero	100.00%	100.00%	67,326	67,326	67,326	67,326	0	0	0	0	67,326
9860	450000768	Furniture and fixtures	Storage Rack 3 (9X4.5X2)	28-Jul-16	67,298	67,298	67,298	67,298	0	0	0	0	67,298	Common	85.34%	86.31%	57,432	57,432	58,085	58,085	0	0	-653	0	58,085	Common	85.73%	85.73%	57,693	57,693	57,693	57,693	0	0	0	0	57,693
7913	400000961	Office Equipment	Wet grinder- tilting type,SS body 10ltr	27-Nov-18	67,260	67,260	0	0	0	0	67,260	0	0	Aero	100.00%	100.00%	67,260	67,260	0	0	0	0	67,260	0	0	Aero	100.00%	100.00%	67,260	67,260	0	0	0	0	67,260	0	0
6434	380000451	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	18-Dec-18	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0
6435	380000452	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	18-Dec-18	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0
6436	380000453	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	18-Dec-18	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0
6437	380000454	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	18-Dec-18	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0
6438	380000455	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	18-Dec-18	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0	Aero	100.00%	100.00%	67,247	67,247	0	0	0	0	67,247	0	0
1051	240000701	100% Depreciation	Acrylin sign board Ce ter partition	25-Jan-19	67,200	67,200	0	0	0	0	67,200	0	0	Aero	100.00%	100.00%	67,200	67,200	0	0	0	0	67,200	0	0	Aero	100.00%	100.00%	67,200	67,200	0	0	0	0	67,200	0	0
1028	240000677	100% Depreciation	KEN5036420K-10-TONNE TROLLEY JACK	7-Jan-19	67,118	67,118	0	0	0	0	67,118	0	0	Common	85.34%	86.31%	57,279	57,279	0	0	0	0	57,279	0	0	Common	85.73%	85.73%	57,539	57,539	0	0	0	0	57,539	0	0
7776	400000817	Office Equipment	LG WASHING MACHINE CUM DRIER 10 kg capacity	18-Apr-18	67,000	67,000	0	0	0	0	67,000	0	0	Aero	100.00%	100.00%	67,000	67,000	0	0	0	0	67,000	0	0	Aero	100.00%	100.00%	67,000	67,000	0	0	0	0	67,000	0	0
957	240000602	100% Depreciation	CO2 Fire Extinguisher-4.5KG	13-Apr-18	66,895	66,895	0	0	0	0	66,895	0	0	Aero	100.00%	100.00%	66,895	66,895	0	0	0	0	66,895	0	0	Aero	100.00%	100.00%	66,895	66,895	0	0	0	0	66,895	0	0
7718	400000759	Office Equipment	Water dispenser for PTB	1-Oct-17	66,872	66,872	66,872	0	0	0	0	66,872	0	AERO	100.00%	100.00%	66,872	66,872	66,872	0	0	0	0	66,872	0	AERO	100.00%	100.00%	66,872	66,872	66,872	0	0	0	0	66,872	0
1548	260000381	Buildings - PTB Related	Ms Framework For Fire Cabinets. - G4 TickCounter	1-Sep-16	66,768	66,768	66,768	66,768	0	0	0	0	66,768	Common	85.34%	86.31%	56,980	56,980	57,628	57,627	0	0	-648	0	57,627	Common	85.73%	85.73%	57,239	57,239	57,239	57,239	0	0	0	0	57,239
5908	370000201	Software & program licenses	Acrobat Professional DC	1-Jan-17	66,213	66,213	66,213	66,213	0	0	0	0	66,213	Common	85.34%	86.31%	56,506	56,506	57,148	57,148	0	0	-642	0	57,148	Common	85.73%	85.73%	56,763	56,763	56,763	56,763	0	0	0	0	56,763
10235	450001148	Furniture and fixtures	Table without storage - 1500*700*850 Crew Frisking	15-Mar-18	66,158	66,158	66,158	0	0	0	0	66,158	0	AERO	100.00%	100.00%	66,158	66,158	66,158	0	0	0	0	66,158	0	AERO	100.00%	100.00%	66,158	66,158	66,158	0	0	0	0	66,158	0
5994	370000302	Software & program licenses	Trimble Sketchup Pro Single User, (incl 1y mint)	27-Feb-20	66,040	0	0	0	0	66,040	0	0	0	Common	85.34%	86.31%	56,359	0	0	0	0	56,359	0	0	0	Common	85.73%	85.73%	56,615	0	0	0	0	56,615	0	0	0
5997	370000306	Software & program licenses	Trimble Sketchup Pro Single User, (incl 1y mint)	27-Feb-20	66,040	0	0	0	0	66,040	0	0	0	Common	85.34%	86.31%	56,359	0	0	0	0	56,359	0	0	0	Common	85.73%	85.73%	56,615	0	0	0	0	56,615	0	0	0
10406	450001339	Furniture and fixtures	DINING TABLE - FEATHERLITE	15-Apr-19	66,000	0	0	0	0	66,000	0	0	0	Aero	100.00%	100.00%	66,000	0	0	0	0	66,000	0	0	0	Aero	100.00%	100.00%	66,000	0	0	0	0	66,000	0	0	0
10311	450001230	Furniture and fixtures	display unit made of 19mm Ply @Sr.Management Cabin	6-Aug-18	65,844	65,844	0	0	0	0	65,844	0	0	Common	85.34%	86.31%	56,191	56,191	0	0	0	0	56,191	0	0	Common	85.73%	85.73%	56,447	56,447	0	0	0	0	56,447	0	0
10359	450001291	Furniture and fixtures	Arrow Signage-WBB	1-Oct-18	65,748	65,748	0	0	0	0	65,748	0	0	Aero	100.00%	100.00%	65,748	65,748	0	0	0	0	65,748	0	0	Aero	100.00%	100.00%	65,748	65,748	0	0	0	0	65,748	0	0
6908	390000130	Lighting & Beaconing Airside	Retrofit Kit LED Light 600 X 3300 mm	1-Oct-16	65,690	65,690	65,690	65,690	0	0	0	0	65,690	Aero	100.00%	100.00%	65,690	65,690	65,690	65,690	0	0	0	0	65,690	Aero	100.00%	100.00%	65,690	65,690	65,690	65,690	0	0	0	0	65,690
9946	450000855	Furniture and fixtures	NAPKIN DISPOSAL-Toilet 6	1-Oct-16	65,323	65,323	65,323	65,323	0	0	0	0	65,323	Aero	100.00%	100.00%	65,323	65,323	65,323	65,323	0	0	0	0	65,323	Aero	100.00%	100.00%	65,323	65,323	65,323	65,323	0	0	0	0	65,323
1507	260000340	Buildings - Non Aero	Civil Work-SS Trolley Guard-Transit Lounge	1-Jun-16	65,010	65,010	65,010	65,010	0	0	0	0	65,010	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8105	400001164	Office Equipment	Single Disk Floor Scrubber-Heavy Duty	20-Feb-20	65,000	0	0	0	0	65,000	0	0	0	Aero	100.00%	100.00%	65,000	0	0	0	0	65,000	0	0	0	Aero	100.00%	100.00%	65,000	0	0	0	0	65,000	0	0	0
10645	560000003	Safety and security equipmen	wireless camera for bomb suit	19-Jul-18	65,000	65,000	0	0	0	0	65,000	0	0	Aero	100.00%	100.00%	65,000	65,000	0	0	0	0	65,000	0	0	Aero	100.00%	100.00%	65,000	65,000	0	0	0	0	65,000	0	0
7883	400000931	Office Equipment	2 door chest freezer	1-Oct-18	64,998	64,998	0	0	0	0	64,998	0	0	Common	85.34%	86.31%	55,470	55,470	0	0	0	0	55,470	0	0	Common	85.73%	85.73%	55,722	55,722	0	0	0	0	55,722	0	0
10511	450001444	Furniture and fixtures	1 Seater Sofa PTB East Pier Interior Works	6-Dec-19	64,933	0	0	0	0	64,933	0	0	0	Common	85.34%	86.31%	55,414	0	0	0	0	55,414	0	0	0	Common	85.73%	85.73%	55,666	0	0	0	0	55,666	0	0	0
2245	330000204	Air-conditioning	energy efficient 1.5TR Hiwall type split air condi	2-Jan-20	64,900	0	0	0	0	64,900	0	0	0	Aero	100.00%	100.00%	64,900	0	0	0	0	64,900	0	0	0	Aero	100.00%	100.00%	64,900	0	0	0	0	64,900	0	0	0
8592	420000388	Electrical installation	Gas Pipeline Labour Canteen-Next to Blue Dart Buil	9-Dec-16	64,777	64,777	64,777	64,777	0	0	0	0	64,777	Common	85.34%	86.31%	55,280	55,280	55,909	55,909	0	0	-628	0	55,909	Common	85.73%	85.73%	55,532	55,532	55,532	55,532	0	0	0	0	55,532
1642	260000476	Buildings - PTB Related	Emergency Exit door at PTB B22 Room	1-Jul-17	64,584	64,584	64,584	0	0	0	0	64,584	0	Common	85.34%	86.31%	55,116	55,116	55,742	0	0	0	-626	55,742	0	Common	85.73%	85.73%	55,367	55,367	55,367	0	0	0	0	55,367	0
820	240000462	100% Depreciation	Pedestal-0.4x0.45x0.75m-16 no.	14-Jun-16	64,520	64,520	64,520	64,520	0	0	0	0	64,520	Aero	100.00%	100.00%	64,520	64,520	64,520	64,520	0	0	0	0	64,520	Aero	100.00%	100.00%	64,520	64,520	64,520	64,520	0	0	0	0	64,520
4218	350000365	Communication Equipment - I	LAPEL CORDLESS MICROPHONE SYSTEM	4-Jul-19	64,408	0	0	0	0	64,408	0	0	0	Aero	100.00%	100.00%	64,408	0	0	0	0	64,408	0	0	0	Aero	100.00%	100.00%	64,408	0	0	0	0	64,408	0	0	0
10249	450001162	Furniture and fixtures	Color Coded Waste Bin	30-May-18	64,400	64,400	0	0	0	0	64,400	0	0	Aero	100.00%	100.00%	64,400	64,400	0	0	0	0	64,400	0	0	Aero	100.00%	100.00%	64,400	64,400	0	0	0	0	64,400	0	0
6776	380000927	Safety and security equipmen	Immigration-Custom-Level2 10KG Fire Extinguisher	3-Jan-20	64,355	0	0	0	0	64,355	0	0	0	Aero	100.00%	100.00%	64,355	0	0	0	0	64,355	0	0	0	Aero	100.00%	100.00%	64,355	0	0	0	0	64,355	0	0	0
6489	380000533	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6490	380000534	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6491	380000535	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6492	380000536	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6493	380000537	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6494	380000538	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6495	380000539	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6496	380000540	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6497	380000541	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6498	380000542	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6499	380000543	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6500	380000544	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6501	380000545	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6502	380000546	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0	Aero	100.00%	100.00%	64,231	64,231	0	0	0	0	64,231	0	0
6376	380000387	Safety and security equipmen	HERMAN single processor input/output card Crew F	15-Mar-18	64,126	64,126	64,126	0	0	0	0	64,126	0	AERO	100.00%	100.00%	64,126	64,126	64,126	0	0	0	0	64,126	0	AERO	100.00%	100.00%	64,126	64,126	64,126	0	0	0	0	64,126	0
10715	590000011	Pop-Up Retail Plaza (Quad)	fire extinguisher of 4.5kgs. Capacity	27-Feb-19	64,030	64,030	0	0	0	0	64,030	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7836	400000884	Office Equipment	Rotary tiller- Portable	5-Jul-18	64,000	64,000	0	0	0	0	64,000	0	0	Aero	100.00%	100.00%	64,000	64,000	0	0	0	0	64,000	0	0	Aero	100.00%	100.00%	64,000	64,000	0	0	0	0	64,000	0	0
9825	450000733	Furniture and fixtures	2 Seater Sofa-1200x710x780MM-Featherlite-ARFF	4-Apr-16	64,000	64,000	64,000	64,000	0	0	0	0	64,000	Aero	100.00%	100.00%	64,000	64,000	64,000	64,000	0	0	0	0	64,000	Aero	100.00%	100.00%	64,000	64,000	64,000	64,000	0	0	0	0	64,000
10042	450000955	Furniture and fixtures	Storage Cabinet for AEOC	1-Jul-17	63,972	63,972	63,972	0	0	0	0	63,972	0	Aero	100.00%	100.00%	63,972	63,972	63,972	0	0	0	0	63,972	0	Aero	100.00%	100.00%	63,972	63,972	63,972	0	0	0	0	63,972	0
6757	380000832	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6758	380000833	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6759	380000834	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6760	380000835	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6761	380000836	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6762	380000837	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6763	380000838	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6764	380000839	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6765	380000840	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6766	380000841	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL-with pole	2-Jan-20	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0	Aero	100.00%	100.00%	63,928	0	0	0	0	63,928	0	0	0
6365	380000376	Airport Equipment - Car Parki	Carbon-oxide type fire extinguisher of 4kgs-P4 Par	1-Jan-18	63,781	63,781	63,781	0	0	0	0	63,781	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8823	420000623	Electrical & Power House Equ	Submersible Pump with DOL starter	16-Oct-18	63,426	63,426	0	0	0	0	63,426	0	0	Aero	100.00%	100.00%	63,426	63,426	0	0	0	0	63,426	0	0	Common	85.73%	85.73%	54,374	54,374	0	0	0	0	54,374	0	0
7685	400000725	Office Equipment	Laminator - Proteus A3 for pass office	1-Jan-17	63,365	63,365	63,365	63,365	0	0	0	0	63,365	Common	85.34%	86.31%	54,076	54,076	54,691	54,691	0	0	-615	0	54,691	Common	85.73%	85.73%	54,322	54,322	54,322	54,322	0	0	0	0	54,322
6366	380000377	Airport Equipment - Car Parki	ABC 4kg capacity Fire Extinguisher-P4 Parking	1-Jan-18	63,257	63,257	63,257	0	0	0	0	63,257	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8142	400001202	Office Equipment	Apple ipad (6th Gen) 32 GB	10-Jan-20	63,200	0	0	0	0	63,200	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7837	400000885	Office Equipment	Shredder and Chipper	5-Jul-18	63,042	63,042	0	0	0	0	63,042	0	0	Aero	100.00%	100.00%	63,042	63,042	0	0	0	0	63,042	0	0	Aero	100.00%	100.00%	63,042	63,042	0	0	0	0	63,042	0	0
7911	400000959	Office Equipment	CHEST TYPE DEEP FREEZER	27-Nov-18	63,012	63,012	0	0	0	0	63,012	0	0	Aero	100.00%	100.00%	63,012	63,012	0	0	0	0	63,012	0	0	Aero	100.00%	100.00%	63,012	63,012	0	0	0	0	63,012	0	0
10321	450001240	Furniture and fixtures	Diaper station with sink @ cabinate @ Chreche	16-Aug-18	62,822	62,822	0	0	0	0	62,822	0	0	Common	85.34%	86.31%	53,612	53,612	0	0	0	0	53,612	0	0	Common	85.73%	85.73%	53,856	53,856	0	0	0	0	53,856	0	0
7712	400000753	Office Equipment	Samsung Refrigerator 253 Litre	12-Oct-17	62,799	62,799	62,799	0	0	0	0	62,799	0	AERO	100.00%	100.00%	62,799	62,799	62,799	0	0	0	0	62,799	0	AERO	100.00%	100.00%	62,799	62,799	62,799	0	0	0	0	62,799	0
1114	240000780	100% Depreciation	36/40W 2x2ft LED light fixture	2-Jan-20	62,776	0	0	0	0	62,776	0	0	0	Aero	100.00%	100.00%	62,776	0	0	0	0	62,776	0	0	0	Aero	100.00%	100.00%	62,776	0	0	0	0	62,776	0	0	0
9820	450000728	Furniture and fixtures	Anatom Slide MB Chair with Head Rest-ARFF	4-Apr-16	62,684	62,684	62,684	62,684	0	0	0	0	62,684	Aero	100.00%	100.00%	62,684	62,684	62,684	62,684	0	0	0	0	62,684	Aero	100.00%	100.00%	62,684	62,684	62,684	62,684	0	0	0	0	62,684
9911	450000820	Furniture and fixtures	TOILET TISSUE DISPENSER-Toilet 5	1-Oct-16	62,310	62,310	62,310	62,310	0	0	0	0	62,310	Aero	100.00%	100.00%	62,310	62,310	62,310	62,310	0	0	0	0	62,310	Aero	100.00%	100.00%	62,310	62,310	62,310	62,310	0	0	0	0	62,310
10189	450001102	Furniture and fixtures	Elevator Signage -Face mounted-2000 X 225	1-Jan-18	62,242	62,242	62,242	0	0	0	0	62,242	0	AERO	100.00%	100.00%	62,242	62,242	62,242	0	0	0	0	62,242	0	AERO	100.00%	100.00%	62,242	62,242	62,242	0	0	0	0	62,242	0
8633	420000430	Electrical & Power House Equ	Face mounted Signage L1L110-PESC Phase 1&2A	1-Mar-17	62,205	62,205	62,205	62,205	0	0	0	0	62,205	Aero	100.00%	100.00%	62,205	62,205	62,205	62,205	0	0	0	0	62,205	Common	85.73%	85.73%	53,327	53,327	53,327	53,327	0	0	0	0	53,327
7701	400000742	Office Equipment	Nitrate Probe lab equipment for STP	1-Jul-17	62,064	62,064	62,064	0	0	0	0	62,064	0	Aero	100.00%	100.00%	62,064	62,064	62,064	0	0	0	0	62,064	0	Aero	100.00%	100.00%	62,064	62,064	62,064	0	0	0	0	62,064	0
1610	260000444	Buildings - Operations, Secur	Urinals-2B	1-Oct-16	62,038	62,038	62,038	62,038	0	0	0	0	62,038	Aero	100.00%	100.00%	62,038	62,038	62,038	62,038	0	0	0	0	62,038	Aero	100.00%	100.00%	62,038	62,038	62,038	62,038	0	0	0	0	62,038
1611	260000445	Buildings - Operations, Secur	URINALS-Toilet 6	1-Oct-16	62,038	62,038	62,038	62,038	0	0	0	0	62,038	Aero	100.00%	100.00%	62,038	62,038	62,038	62,038	0	0	0	0	62,038	Aero	100.00%	100.00%	62,038	62,038	62,038	62,038	0	0	0	0	62,038
8116	400001176	Office Equipment	Flash light Tourch-Brite Light	2-Jan-20	61,900	0	0	0	0	61,900	0	0	0	Aero	100.00%	100.00%	61,900	0	0	0	0	61,900	0	0	0	Aero	100.00%	100.00%	61,900	0	0	0	0	61,900	0	0	0
10738	590000034	Pop-Up Retail Plaza (Quad)	Post Box - 18" Dia X 4'6" height	27-Feb-19	61,868	61,868	0	0	0	0	61,868	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7819	400000860	Office Equipment	Toro 56cm _Recycler Walk behind Mower self propeld	29-May-18	61,508	61,508	0	0	0	0	61,508	0	0	Aero	100.00%	100.00%	61,508	61,508	0	0	0	0	61,508	0	0	Aero	100.00%	100.00%	61,508	61,508	0	0	0	0	61,508	0	0
5909	370000202	Software & program licenses	Win Svr Std 2012R2 software	31-Mar-17	61,468	61,468	61,468	61,468	0	0	0	0	61,468	Aero	100.00%	100.00%	61,468	61,468	61,468	61,468	0	0	0	0	61,468	Aero	100.00%	100.00%	61,468	61,468	61,468	61,468	0	0	0	0	61,468
5213	360001135	IT Equipment	SBD CPMI Coverage Enhancement	1-Jul-19	61,462	0	0	0	0	61,462	0	0	0	Aero	100.00%	100.00%	61,462	0	0	0	0	61,462	0	0	0	Aero	100.00%	100.00%	61,462	0	0	0	0	61,462	0	0	0
956	240000601	100% Depreciation	Water Type Fire Extinguisher 9 ltrs	13-Apr-18	61,161	61,161	0	0	0	0	61,161	0	0	Aero	100.00%	100.00%	61,161	61,161	0	0	0	0	61,161	0	0	Aero	100.00%	100.00%	61,161	61,161	0	0	0	0	61,161	0	0
3765	340001521	Airport Equipment - Operation	Chlorine Panel	5-Dec-17	61,118	61,118	61,118	0	0	0	0	61,118	0	AERO	100.00%	100.00%	61,118	61,118	61,118	0	0	0	0	61,118	0	AERO	100.00%	100.00%	61,118	61,118	61,118	0	0	0	0	61,118	0
8639	420000436	Electrical & Power House Equ	Illuminated emergency escape direction sign (exit	1-Mar-17	60,946	60,946	60,946	60,946	0	0	0	0	60,946	Aero	100.00%	100.00%	60,946	60,946	60,946	60,946	0	0	0	0	60,946	Common	85.73%	85.73%	52,248	52,248	52,248	52,248	0	0	0	0	52,248
7888	400000936	Office Equipment	Electric dosa plate	1-Oct-18	60,935	60,935	0	0	0	0	60,935	0	0	Common	85.34%	86.31%	52,002	52,002	0	0	0	0	52,002	0	0	Common	85.73%	85.73%	52,239	52,239	0	0	0	0	52,239	0	0
8607	420000404	Electrical & Power House Equ	3 KVA Ups for 1st Floor Police out post	24-Jan-17	60,869	60,869	60,869	60,869	0	0	0	0	60,869	Aero	100.00%	100.00%	60,869	60,869	60,869	60,869	0	0	0	0	60,869	Common	85.73%	85.73%	52,181	52,181	52,181	52,181	0	0	0	0	52,181
5158	360001068	IT Equipment	LG 34UC98-W Ultrawide 34-Inch Monitor,	12-Nov-18	60,774	60,774	0	0	0	0	60,774	0	0	Common	85.34%	86.31%	51,864	51,864	0	0	0	0	51,864	0	0	Common	85.73%	85.73%	52,100	52,100	0	0	0	0	52,100	0	0
8757	420000555	Roads - Parking & Cargo roac	10 KVA UPS complete with 1 set 12 SMF battery-P7 P	1-Jan-18	60,770	60,770	60,770	0	0	0	0	60,770	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8057	400001110	Office Equipment	Epson printer TM-C3510	11-Nov-19	60,600	0	0	0	0	60,600	0	0	0	Aero	100.00%	100.00%	60,600	0	0	0	0	60,600	0	0	0	Aero	100.00%	100.00%	60,600	0	0	0	0	60,600	0	0	0
8006	400001057	Office Equipment	HTC VIVE HEADSET WITH CONTROLLER	2-Apr-19	60,500	0	0	0	0	60,500	0	0	0	Aero	100.00%	100.00%	60,500	0	0	0	0	60,500	0	0	0	Aero	100.00%	100.00%	60,500	0	0	0	0	60,500	0	0	0
9929	450000838	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 2B	1-Oct-16	60,487	60,487	60,487	60,487	0	0	0	0	60,487	Aero	100.00%	100.00%	60,487	60,487	60,487	60,487	0	0	0	0	60,487	Aero	100.00%	100.00%	60,487	60,487	60,487	60,487	0	0	0	0	60,487
7749	400000790	Office Equipment	Samsung 43 inch Smart Display 43M5570-COO Office	2-Jan-18	60,401	60,401	60,401	0	0	0	0	60,401	0	COMMON	85.34%	86.31%	51,546	51,546	52,132	0	0	0	-586	52,132	0	COMMON	85.73%	85.73%	51,780	51,780	51,780	0	0	0	0	51,780	0
7968	400001019	Office Equipment	AREA SCAN CAMERA 0.3MP 815FPS MAKE DAHUA	8-Mar-19	60,200	60,200	0	0	0	0	60,200	0	0	Common	85.34%	86.31%	51,375	51,375	0	0	0	0	51,375	0	0	Common	85.73%	85.73%	51,608	51,608	0	0	0	0	51,608	0	0
6387	380000403	Safety and security equipmen	COLLAPSED TYRE KILLER 24 FT	5-Jul-18	60,165	60,165	0	0	0	0	60,165	0	0	Aero	100.00%	100.00%	60,165	60,165	0	0	0	0	60,165	0	0	Aero	100.00%	100.00%	60,165	60,165	0	0	0	0	60,165	0	0
7682	400000722	Office Equipment	Blue Star Deep Freezer	1-Dec-16	60,000	60,000	60,000	60,000	0	0	0	0	60,000	Aero	100.00%	100.00%	60,000	60,000	60,000	60,000	0	0	0	0	60,000	Aero	100.00%	100.00%	60,000	60,000	60,000	60,000	0	0	0	0	60,000
922	240000566	100% Depreciation	LED 24W 4 FEET LIGHT FIXTURE, 4000K	1-Jan-18	59,616	59,616	59,616	0	0	0	0	59,616	0	AERO	100.00%	100.00%	59,616	59,616	59,616	0	0	0	0	59,616	0	AERO	100.00%	100.00%	59,616	59,616	59,616	0	0	0	0	59,616	0
10460	450001393	Furniture and fixtures	BMA & SBD Signage-East Pier	1-Jul-19	59,532	0	0	0	0	59,532	0	0	0	Aero	100.00%	100.00%	59,532	0	0	0	0	59,532	0	0	0	Aero	100.00%	100.00%	59,532	0	0	0	0	59,532	0	0	0
5215	360001137	IT Equipment	SBD WiFi devices and equipments	1-Jul-19	59,340	0	0	0	0	59,340	0	0	0	Aero	100.00%	100.00%	59,340	0	0	0	0	59,340	0	0	0	Aero	100.00%	100.00%	59,340	0	0	0	0	59,340	0	0	0
8637	420000434	Electrical & Power House Equ	Projected post single Signage L1D4-PESC Phase 1&2	1-Mar-17	59,321	59,321	59,321	59,321	0	0	0	0	59,321	Aero	100.00%	100.00%	59,321	59,321	59,321	59,321	0	0	0	0	59,321	Common	85.73%	85.73%	50,854	50,854	50,854	50,854	0	0	0	0	50,854
10082	450000995	Furniture and fixtures	Centre Table-1500x750 glass top-Reception & Rest R	1-Jul-17	59,264	59,264	59,264	0	0	0	0	59,264	0	Common	85.34%	86.31%	50,576	50,576	51,151	0	0	0	-575	51,151	0	Common	85.73%	85.73%	50,806	50,806	50,806	0	0	0	0	50,806	0
10083	450000996	Furniture and fixtures	1800X750 Single Bed-Rest Room (M&F)	1-Jul-17	59,262	59,262	59,262	0	0	0	0	59,262	0	Common	85.34%	86.31%	50,574	50,574	51,149	0	0	0	-575	51,149	0	Common	85.73%	85.73%	50,804	50,804	50,804	0	0	0	0	50,804	0
7917	400000965	Office Equipment	Heavy Duty Mixier Grinder	27-Nov-18	59,000	59,000	0	0	0	0	59,000	0	0	Aero	100.00%	100.00%	59,000	59,000	0	0	0	0	59,000	0	0	Aero	100.00%	100.00%	59,000	59,000	0	0	0	0	59,000	0	0
926	240000570	100% Depreciation	Web Cam Stand SS	24-Mar-18	58,800	58,800	58,800	0	0	0	0	58,800	0	AERO	100.00%	100.00%	58,800	58,800	58,800	0	0	0	0	58,800	0	AERO	100.00%	100.00%	58,800	58,800	58,800	0	0	0	0	58,800	0
10586	450001541	Furniture and fixtures	P&F Full height cabinet	2-Jan-20	58,800	0	0	0	0	58,800	0	0	0	Aero	100.00%	100.00%	58,800	0	0	0	0	58,800	0	0	0	Aero	100.00%	100.00%	58,800	0	0	0	0	58,800	0	0	0
10450	450001383	Furniture and fixtures	BMA & SBD Suspended Backlit Emergency Signage	1-Jul-19	58,537	0	0	0	0	58,537	0	0	0	Aero	100.00%	100.00%	58,537	0	0	0	0	58,537	0	0	0	Aero	100.00%	100.00%	58,537	0	0	0	0	58,537	0	0	0
8837	420000639	Electrical & Power House Equ	Civil Elec:Restroom Faci @ Reserved Transit Lounge	15-Oct-18	58,410	58,410	0	0	0	0	58,410	0	0	Aero	100.00%	100.00%	58,410	58,410	0	0	0	0	58,410	0	0	Aero	100.00%	100.00%	58,410	58,410	0	0	0	0	58,410	0	0
9968	450000877	Furniture and fixtures	Cupboard - Inline L2 - 107"x82"x128"	27-Jan-17	58,309	58,309	58,309	58,309	0	0	0	0	58,309	Aero	100.00%	100.00%	58,309	58,309	58,309	58,309	0	0	0	0	58,309	Aero	100.00%	100.00%	58,309	58,309	58,309	58,309	0	0	0	0	58,309
5051	360000959	IT Equipment	AVAYA 8Port Switch ERS- 3510GT-PWR-E&M Office	1-Jul-17	58,012	58,012	58,012	0	0	0	0	58,012	0	Common	85.34%	86.31%	49,508	49,508	50,070	0	0	0	-563	50,070	0	Common	85.73%	85.73%	49,733	49,733	49,733	0	0	0	0	49,733	0
8920	420000729	Electrical & Power House Equ	Electrical Works	2-Jan-20	58,012	0	0	0	0	58,012	0	0	0	Aero	100.00%	100.00%	58,012	0	0	0	0	58,012	0	0	0	Common	85.73%	85.73%	49,732	0	0	0	0	49,732	0	0	0
4219	350000366	Communication Equipment - I	HAND HELD MICROPHONE WITH RECEIVER	4-Jul-19	57,867	0	0	0	0	57,867	0	0	0	Aero	100.00%	100.00%	57,867	0	0	0	0	57,867	0	0	0	Aero	100.00%	100.00%	57,867	0	0	0	0	57,867	0	0	0
10574	450001529	Furniture and fixtures	work table for IG secretary cabin	2-Jan-20	57,820	0	0	0	0	57,820	0	0	0	Aero	100.00%	100.00%	57,820	0	0	0	0	57,820	0	0	0	Aero	100.00%	100.00%	57,820	0	0	0	0	57,820	0	0	0
1061	240000711	100% Depreciation	Bed sheets, HAND TOWEL	12-Mar-19	57,800	57,800	0	0	0	0	57,800	0	0	Aero	100.00%	100.00%	57,800	57,800	0	0	0	0	57,800	0	0	Aero	100.00%	100.00%	57,800	57,800	0	0	0	0	57,800	0	0
7918	400000966	Office Equipment	Flour mixer 20 kgs	27-Nov-18	57,792	57,792	0	0	0	0	57,792	0	0	Aero	100.00%	100.00%	57,792	57,792	0	0	0	0	57,792	0	0	Aero	100.00%	100.00%	57,792	57,792	0	0	0	0	57,792	0	0
6616	380000691	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6617	380000692	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6618	380000693	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6619	380000694	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6620	380000695	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6621	380000696	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6622	380000697	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6623	380000698	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6624	380000699	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6625	380000700	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6626	380000701	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6627	380000702	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6628	380000703	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
6629	380000704	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0	Aero	100.00%	100.00%	57,761	0	0	0	0	57,761	0	0	0
7652	400000692	Office Equipment	Apple Iphone 6S Plus-Thoughtwork	13-Apr-16	57,709	57,709	57,709	57,709	0	0	0	0	57,709	Aero	100.00%	100.00%	57,709	57,709	57,709	57,709	0	0	0	0	57,709	Common	85.73%	85.73%	49,472	49,472	49,472	49,472	0	0	0	0	49,472
8575	420000371	Electrical installation	8 Way Tpn Mcb Db For T1A Refurb Area Level 0	1-Sep-16	57,617	57,617	57,617	57,617	0	0	0	0	57,617	Common	85.34%	86.31%	49,170	49,170	49,729	49,729	0	0	-559	0	49,729	Common	85.73%	85.73%	49,394	49,394	49,394	49,394	0	0	0	0	49,394
8577	420000373	Electrical installation	8 Way Tpn Double Door Mcb Db For T1A Ref L0	1-Sep-16	57,617	57,617	57,617	57,617	0	0	0	0	57,617	Common	85.34%	86.31%	49,170	49,170	49,729	49,729	0	0	-559	0	49,729	Common	85.73%	85.73%	49,394	49,394	49,394	49,394	0	0	0	0	49,394
2211	330000158	Air-conditioning	S&I 1 ton split AC incl brackets CRECHE FACILITY	16-Aug-18	57,602	57,602	0	0	0	0	57,602	0	0	Common	85.34%	86.31%	49,157	49,157	0	0	0	0	49,157	0	0	Common	85.73%	85.73%	49,381	49,381	0	0	0	0	49,381	0	0
10399	450001332	Furniture and fixtures	Personal Locker	6-Jun-19	57,472	0	0	0	0	57,472	0	0	0	Aero	100.00%	100.00%	57,472	0	0	0	0	57,472	0	0	0	Aero	100.00%	100.00%	57,472	0	0	0	0	57,472	0	0	0
6567	380000612	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	1-Sep-19	57,395	0	0	0	0	57,395	0	0	0	Aero	100.00%	100.00%	57,395	0	0	0	0	57,395	0	0	0	Aero	100.00%	100.00%	57,395	0	0	0	0	57,395	0	0	0
7964	400001015	Office Equipment	XJD3B, Steel Jet Hand Dryer	18-Feb-19	57,209	57,209	0	0	0	0	57,209	0	0	Aero	100.00%	100.00%	57,209	57,209	0	0	0	0	57,209	0	0	Aero	100.00%	100.00%	57,209	57,209	0	0	0	0	57,209	0	0
7965	400001016	Office Equipment	XJD3B, Steel Jet Hand Dryer	18-Feb-19	57,209	57,209	0	0	0	0	57,209	0	0	Common	85.34%	86.31%	48,822	48,822	0	0	0	0	48,822	0	0	Common	85.73%	85.73%	49,044	49,044	0	0	0	0	49,044	0	0
7966	400001017	Office Equipment	XJD3B, Steel Jet Hand Dryer	18-Feb-19	57,209	57,209	0	0	0	0	57,209	0	0	Common	85.34%	86.31%	48,822	48,822	0	0	0	0	48,822	0	0	Common	85.73%	85.73%	49,044	49,044	0	0	0	0	49,044	0	0
10094	450001007	Furniture and fixtures	1200X5900 modular table-Meeting Room-C-M-01 02	1-Jul-17	57,148	57,148	57,148	0	0	0	0	57,148	0	Common	85.34%	86.31%	48,770	48,770	49,325	0	0	0	-554	49,325	0	Common	85.73%	85.73%	48,992	48,992	48,992	0	0	0	0	48,992	0
9977	450000887	Furniture and fixtures	Work Station Chairs with arms : Godrej Model 4848	24-Jan-17	57,120	57,120	57,120	57,120	0	0	0	0	57,120	Aero	100.00%	100.00%	57,120	57,120	57,120	57,120	0	0	0	0	57,120	Aero	100.00%	100.00%	57,120	57,120	57,120	57,120	0	0	0	0	57,120
8772	420000570	Electrical & Power House Equ	GI Pole 6M for CCTV-GSE Parking	31-Mar-18	57,030	57,030	57,030	0	0	0	0	57,030	0	AERO	100.00%	100.00%	57,030	57,030	57,030	0	0	0	0	57,030	0	AERO	100.00%	100.00%	57,030	57,030	57,030	0	0	0	0	57,030	0
6658	380000733	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB38	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6659	380000734	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BBE8	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6661	380000736	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC1C	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6662	380000737	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC74	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6663	380000738	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD31	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6664	380000739	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD6B	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6665	380000740	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BCF6	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6666	380000741	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB67	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6667	380000742	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C41D	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6668	380000743	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BBF7	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6669	380000744	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB91	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6670	380000745	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC2E	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6672	380000747	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD10	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6673	380000748	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C447	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6674	380000749	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BCB4	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6675	380000750	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC5F	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6676	380000751	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB53	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6677	380000752	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC7C	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6678	380000753	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BDB0	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6679	380000754	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C476	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6680	380000755	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD1D	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6681	380000756	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB78	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6683	380000758	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BBB0	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6684	380000759	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB51	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6685	380000760	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EBBD20B	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6686	380000761	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC8C	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6687	380000762	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD73	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6688	380000763	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BDD9	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6689	380000764	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C443	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6690	380000765	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C414	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6691	380000766	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C431	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6692	380000767	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BCD9	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6694	380000769	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BCAC	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6695	380000770	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C45A	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6696	380000771	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB99	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6697	380000772	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BB3E	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6698	380000773	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD90	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6699	380000774	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BDB9	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6700	380000775	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7C42B	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6701	380000776	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BD3D	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6702	380000777	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BCD1	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6703	380000778	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC98	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6705	380000780	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC0C	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
6706	380000781	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BC52	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
6707	380000782	Safety and security equipmen	Axis Q1786-LE-Fixed Camera ACCC8EC7BCF2	6-Dec-19	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
8108	400001167	Office Equipment	STEAM CLEANER- HEAVY DUTY (4-6 BAR)	20-Feb-20	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0	Aero	100.00%	100.00%	57,000	0	0	0	0	57,000	0	0	0
1033	240000682	100% Depreciation	KBE2701630B-KOBE-1" DRIVE IMPACT WRENCH	7-Jan-19	56,841	56,841	0	0	0	0	56,841	0	0	Aero	100.00%	100.00%	56,841	56,841	0	0	0	0	56,841	0	0	Aero	100.00%	100.00%	56,841	56,841	0	0	0	0	56,841	0	0
10075	450000988	Furniture and fixtures	Square recycled polypropylene under-Dust bin	1-Jul-17	56,765	56,765	56,765	0	0	0	0	56,765	0	Common	85.34%	86.31%	48,443	48,443	48,994	0	0	0	-551	48,994	0	Common	85.73%	85.73%	48,664	48,664	48,664	0	0	0	0	48,664	0
10323	450001242	Furniture and fixtures	Wooden Storage Cabinet 8'X3'4"X1'6"	1-Oct-18	56,640	56,640	0	0	0	0	56,640	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8089	400001144	Office Equipment	Hand drier Euronix EH 26 NW / Bobrick B 715 E	12-Feb-20	56,605	0	0	0	0	56,605	0	0	0	Aero	100.00%	100.00%	56,605	0	0	0	0	56,605	0	0	0	Aero	100.00%	100.00%	56,605	0	0	0	0	56,605	0	0	0
6737	380000812	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6738	380000813	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6739	380000814	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6740	380000815	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6741	380000816	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6742	380000817	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6743	380000818	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6744	380000819	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6745	380000820	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6746	380000821	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6747	380000822	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6748	380000823	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6749	380000824	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6750	380000825	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6751	380000826	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6752	380000827	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6753	380000828	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6754	380000829	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6755	380000830	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
6756	380000831	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0	Aero	100.00%	100.00%	56,343	0	0	0	0	56,343	0	0	0
874	240000518	100% Depreciation	4. 5kg, CO2 gas type Fire Extinguisher	1-Jul-17	56,299	56,299	56,299	0	0	0	0	56,299	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10348	450001280	Furniture and fixtures	Godrej Medium Back Chair-WBB	1-Oct-18	56,185	56,185	0	0	0	0	56,185	0	0	Aero	100.00%	100.00%	56,185	56,185	0	0	0	0	56,185	0	0	Aero	100.00%	100.00%	56,185	56,185	0	0	0	0	56,185	0	0
5360	360001282	IT Equipment	AVAYA 8 PORT SWITCH- ERS 3510GT-PWR+	12-Dec-19	56,000	0	0	0	0	56,000	0	0	0	Aero	100.00%	100.00%	56,000	0	0	0	0	56,000	0	0	0	Aero	100.00%	100.00%	56,000	0	0	0	0	56,000	0	0	0
8109	400001168	Office Equipment	Walk Behind Sweeper/Manual Sweeper	20-Feb-20	56,000	0	0	0	0	56,000	0	0	0	Aero	100.00%	100.00%	56,000	0	0	0	0	56,000	0	0	0	Aero	100.00%	100.00%	56,000	0	0	0	0	56,000	0	0	0
7991	400001042	Office Equipment	Table Tennis for CISF recreational purpose	13-Apr-19	55,998	0	0	0	0	55,998	0	0	0	Aero	100.00%	100.00%	55,998	0	0	0	0	55,998	0	0	0	Aero	100.00%	100.00%	55,998	0	0	0	0	55,998	0	0	0
1027	240000676	100% Depreciation	KEN5942620K-RED-36" 5 DRAWER CABINET	7-Jan-19	55,944	55,944	0	0	0	0	55,944	0	0	Aero	100.00%	100.00%	55,944	55,944	0	0	0	0	55,944	0	0	Aero	100.00%	100.00%	55,944	55,944	0	0	0	0	55,944	0	0
10709	590000005	Pop-Up Retail Plaza (Quad)	Assemby Point Signage	27-Feb-19	55,784	55,784	0	0	0	0	55,784	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6531	380000575	Safety and security equipmen	SS 304 Bollards at PTB	6-Mar-19	55,600	55,600	0	0	0	0	55,600	0	0	Aero	100.00%	100.00%	55,600	55,600	0	0	0	0	55,600	0	0	Aero	100.00%	100.00%	55,600	55,600	0	0	0	0	55,600	0	0
1166	240000832	100% Depreciation	Vertical Blinds of make: Vista lavelar,	2-Jan-20	55,556	0	0	0	0	55,556	0	0	0	Aero	100.00%	100.00%	55,556	0	0	0	0	55,556	0	0	0	Aero	100.00%	100.00%	55,556	0	0	0	0	55,556	0	0	0
7646	400000686	Office Equipment	Epson EB 955WH Projector-Aviation Safety Training	1-Apr-16	55,512	55,512	55,512	55,512	0	0	0	0	55,512	Aero	100.00%	100.00%	55,512	55,512	55,512	55,512	0	0	0	0	55,512	Aero	100.00%	100.00%	55,512	55,512	55,512	55,512	0	0	0	0	55,512
2244	330000203	Air-conditioning	energy efficient 1 TR Hiwall type split air condit	2-Jan-20	55,460	0	0	0	0	55,460	0	0	0	Aero	100.00%	100.00%	55,460	0	0	0	0	55,460	0	0	0	Aero	100.00%	100.00%	55,460	0	0	0	0	55,460	0	0	0
2198	330000145	Air-conditioning	Mitsubishi 2.0 Ton split AC-CASO Visitor Room	2-Jan-18	55,455	55,455	55,455	0	0	0	0	55,455	0	AERO	100.00%	100.00%	55,455	55,455	55,455	0	0	0	0	55,455	0	AERO	100.00%	100.00%	55,455	55,455	55,455	0	0	0	0	55,455	0
4220	350000367	Communication Equipment - I	FEED BACK SUPPRESSOR 2 CHANNEL	4-Jul-19	55,351	0	0	0	0	55,351	0	0	0	Aero	100.00%	100.00%	55,351	0	0	0	0	55,351	0	0	0	Aero	100.00%	100.00%	55,351	0	0	0	0	55,351	0	0	0
10162	450001075	Furniture and fixtures	2 HRS FIRE RATED DOOR WITH VIEW PANEL	2-Jan-18	55,284	55,284	55,284	0	0	0	0	55,284	0	common	85.34%	86.31%	47,179	47,179	47,715	0	0	0	-536	47,715	0	common	85.73%	85.73%	47,394	47,394	47,394	0	0	0	0	47,394	0
10199	450001112	Furniture and fixtures	Funk MB Chair	12-Jan-18	55,224	55,224	55,224	0	0	0	0	55,224	0	common	85.34%	86.31%	47,128	47,128	47,664	0	0	0	-536	47,664	0	common	85.73%	85.73%	47,342	47,342	47,342	0	0	0	0	47,342	0
7659	400000699	Office Equipment	RO Plant at Cafeteria	1-Jul-16	55,000	55,000	55,000	55,000	0	0	0	0	55,000	Common	85.34%	86.31%	46,937	46,937	47,471	47,471	0	0	-534	0	47,471	Common	85.73%	85.73%	47,150	47,150	47,150	47,150	0	0	0	0	47,150
10074	450000987	Furniture and fixtures	signages for cabins, workstation , reception lobby	1-Jul-17	54,988	54,988	54,988	0	0	0	0	54,988	0	Common	85.34%	86.31%	46,927	46,927	47,460	0	0	0	-533	47,460	0	Common	85.73%	85.73%	47,140	47,140	47,140	0	0	0	0	47,140	0
10100	450001013	Furniture and fixtures	signages-all cabins-workstation-reception lobby-fi	1-Jul-17	54,988	54,988	54,988	0	0	0	0	54,988	0	Common	85.34%	86.31%	46,927	46,927	47,460	0	0	0	-533	47,460	0	Common	85.73%	85.73%	47,140	47,140	47,140	0	0	0	0	47,140	0
6980	390000204	Lighting & Beaconing Airside	Installation of CI Box TXWY edge lights	1-Jul-19	54,941	0	0	0	0	54,941	0	0	0	Aero	100.00%	100.00%	54,941	0	0	0	0	54,941	0	0	0	Aero	100.00%	100.00%	54,941	0	0	0	0	54,941	0	0	0
2193	330000139	Air-conditioning	HVAC Works for New Medical Centre	1-Oct-17	54,851	54,851	54,851	0	0	0	0	54,851	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5117	360001026	IT Equipment	HP Workstation Z238 Micro Tower, S/N: SGH823P75T	6-Aug-18	54,590	54,590	0	0	0	0	54,590	0	0	Common	85.34%	86.31%	46,587	46,587	0	0	0	0	46,587	0	0	Common	85.73%	85.73%	46,799	46,799	0	0	0	0	46,799	0	0
6518	380000562	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0
6519	380000563	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0
6520	380000564	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0
6521	380000565	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	28-Feb-19	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0	Aero	100.00%	100.00%	54,471	63,578	0	0	0	-9,107	63,578	0	0
6721	380000796	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6722	380000797	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6723	380000798	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6724	380000799	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6725	380000800	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6726	380000801	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6727	380000802	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6728	380000803	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6729	380000804	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6730	380000805	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6731	380000806	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6732	380000807	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6733	380000808	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
6734	380000809	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	2-Jan-20	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0	Aero	100.00%	100.00%	54,471	0	0	0	0	54,471	0	0	0
5367	360001289	IT Equipment	LENOVO L480 LAPTOP	12-Dec-19	54,400	0	0	0	0	54,400	0	0	0	Aero	100.00%	100.00%	54,400	0	0	0	0	54,400	0	0	0	Aero	100.00%	100.00%	54,400	0	0	0	0	54,400	0	0	0
5368	360001290	IT Equipment	LENOVO L480 LAPTOP	12-Dec-19	54,400	0	0	0	0	54,400	0	0	0	Aero	100.00%	100.00%	54,400	0	0	0	0	54,400	0	0	0	Aero	100.00%	100.00%	54,400	0	0	0	0	54,400	0	0	0
1039	240000688	100% Depreciation	SOL7410084C-SOLENT-SPILL PALLET 4-DRUM	7-Jan-19	54,390	54,390	0	0	0	0	54,390	0	0	Aero	100.00%	100.00%	54,390	54,390	0	0	0	0	54,390	0	0	Aero	100.00%	100.00%	54,390	54,390	0	0	0	0	54,390	0	0
7970	400001021	Office Equipment	Samsung Galaxy Tab S4	25-Mar-19	54,344	54,344	0	0	0	0	54,344	0	0	Common	85.34%	86.31%	46,378	46,378	0	0	0	0	46,378	0	0	Common	85.73%	85.73%	46,588	46,588	0	0	0	0	46,588	0	0
7971	400001022	Office Equipment	Samsung Galaxy Tab S4	25-Mar-19	54,344	54,344	0	0	0	0	54,344	0	0	Common	85.34%	86.31%	46,378	46,378	0	0	0	0	46,378	0	0	Common	85.73%	85.73%	46,588	46,588	0	0	0	0	46,588	0	0
7972	400001023	Office Equipment	Samsung Galaxy Tab S4	25-Mar-19	54,344	54,344	0	0	0	0	54,344	0	0	Common	85.34%	86.31%	46,378	46,378	0	0	0	0	46,378	0	0	Common	85.73%	85.73%	46,588	46,588	0	0	0	0	46,588	0	0
7973	400001024	Office Equipment	Samsung Galaxy Tab S4	25-Mar-19	54,344	54,344	0	0	0	0	54,344	0	0	Common	85.34%	86.31%	46,378	46,378	0	0	0	0	46,378	0	0	Common	85.73%	85.73%	46,588	46,588	0	0	0	0	46,588	0	0
855	240000497	100% Depreciation	Under Vehicle Search Mirror	27-Jul-17	54,103	54,103	54,103	0	0	0	0	54,103	0	Aero	100.00%	100.00%	54,103	54,103	54,103	0	0	0	0	54,103	0	Aero	100.00%	100.00%	54,103	54,103	54,103	0	0	0	0	54,103	0
9876	450000784	Furniture and fixtures	Executive Chairs -Bial Office - T1A Refurb-Level 1	1-Sep-16	54,074	54,074	54,074	54,074	0	0	0	0	54,074	Aero	100.00%	100.00%	54,074	54,074	54,074	54,074	0	0	0	0	54,074	Aero	100.00%	100.00%	54,074	54,074	54,074	54,074	0	0	0	0	54,074
1081	240000731	100% Depreciation	230V/40W LED FIXTURE-NEUTRAL WHITE	16-Sep-19	54,000	0	0	0	0	54,000	0	0	0	Aero	100.00%	100.00%	54,000	0	0	0	0	54,000	0	0	0	Aero	100.00%	100.00%	54,000	0	0	0	0	54,000	0	0	0
8747	420000545	Electrical & Power House Equ	66KV EARTH ROD SET(RYB)	22-Jan-18	54,000	54,000	54,000	0	0	0	0	54,000	0	AERO	100.00%	100.00%	54,000	54,000	54,000	0	0	0	0	54,000	0	Common	85.73%	85.73%	46,293	46,293	46,293	0	0	0	0	46,293	0
10099	450001012	Furniture and fixtures	900 dia Discussion table-C-Cabin 01, 02,05,06,07	1-Jul-17	53,969	53,969	53,969	0	0	0	0	53,969	0	Common	85.34%	86.31%	46,057	46,057	46,581	0	0	0	-523	46,581	0	Common	85.73%	85.73%	46,267	46,267	46,267	0	0	0	0	46,267	0
8788	420000586	Electrical & Power House Equ	Kirloskar SP3HH-12.5 HP Motor Pump CIGP	5-Apr-18	53,866	53,866	0	0	0	0	53,866	0	0	Aero	100.00%	100.00%	53,866	53,866	0	0	0	0	53,866	0	0	Common	85.73%	85.73%	46,178	46,178	0	0	0	0	46,178	0	0
9988	450000898	Furniture and fixtures	WALL MOUNTING INDUSTRIAL FAN-24"	15-Feb-17	53,838	50,838	50,838	50,838	0	3,000	0	0	50,838	Aero	100.00%	100.00%	53,838	50,838	50,838	50,838	0	3,000	0	0	50,838	Aero	100.00%	100.00%	53,838	50,838	50,838	50,838	0	3,000	0	0	50,838
9874	450000782	Furniture and fixtures	Table With Pedastal -Bial Office - T1A Refurb - L1	1-Sep-16	53,802	53,802	53,802	53,802	0	0	0	0	53,802	Aero	100.00%	100.00%	53,802	53,802	53,802	53,802	0	0	0	0	53,802	Aero	100.00%	100.00%	53,802	53,802	53,802	53,802	0	0	0	0	53,802
6530	380000574	Safety and security equipmen	Multi Gas detector-Gasalert Max XT II	8-Mar-19	53,500	53,500	0	0	0	0	53,500	0	0	Aero	100.00%	100.00%	53,500	53,500	0	0	0	0	53,500	0	0	Aero	100.00%	100.00%	53,500	53,500	0	0	0	0	53,500	0	0
7649	400000689	Office Equipment	Samsung Galaxy S7 Edge 32GB. Thought Works	13-Apr-16	53,500	53,500	53,500	53,500	0	0	0	0	53,500	Aero	100.00%	100.00%	53,500	53,500	53,500	53,500	0	0	0	0	53,500	Common	85.73%	85.73%	45,864	45,864	45,864	45,864	0	0	0	0	45,864
5706	360001629	IT Equipment	HP laptop - HP 15 APU Dual Core A9	10-Jan-20	53,240	0	0	0	0	53,240	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10357	450001289	Furniture and fixtures	Toilet Signage-WBB	1-Oct-18	53,173	53,173	0	0	0	0	53,173	0	0	Aero	100.00%	100.00%	53,173	53,173	0	0	0	0	53,173	0	0	Aero	100.00%	100.00%	53,173	53,173	0	0	0	0	53,173	0	0
1131	240000797	100% Depreciation	Aux contact block, 1NO+1NC for MCB	2-Jan-20	53,130	0	0	0	0	53,130	0	0	0	Common	85.34%	86.31%	45,341	0	0	0	0	45,341	0	0	0	Common	85.73%	85.73%	45,547	0	0	0	0	45,547	0	0	0
10439	450001372	Furniture and fixtures	Conference table of overall size 2.7mx1.5m x 0.75m	4-Jul-19	53,100	0	0	0	0	53,100	0	0	0	Aero	100.00%	100.00%	53,100	0	0	0	0	53,100	0	0	0	Aero	100.00%	100.00%	53,100	0	0	0	0	53,100	0	0	0
10463	450001396	Furniture and fixtures	Benches with kadappa stone @ P6 Parking area	1-Oct-19	53,100	0	0	0	0	53,100	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7673	400000713	Office Equipment	Ceiling Fans-Labr Cant-Next Blue Dart	9-Dec-16	53,004	53,004	53,004	53,004	0	0	0	0	53,004	Common	85.34%	86.31%	45,234	45,234	45,748	45,748	0	0	-514	0	45,748	Common	85.73%	85.73%	45,439	45,439	45,439	45,439	0	0	0	0	45,439
5179	360001094	IT Equipment	Lenova L480 laptop, PF1JZX0A	21-Jan-19	53,000	53,000	0	0	0	0	53,000	0	0	Aero	100.00%	100.00%	53,000	53,000	0	0	0	0	53,000	0	0	Aero	100.00%	100.00%	53,000	53,000	0	0	0	0	53,000	0	0
7727	400000768	Office Equipment	Thomas & Betts crimping tool	1-Nov-17	52,899	52,899	52,899	0	0	0	0	52,899	0	AERO	100.00%	100.00%	52,899	52,899	52,899	0	0	0	0	52,899	0	AERO	100.00%	100.00%	52,899	52,899	52,899	0	0	0	0	52,899	0
9942	450000851	Furniture and fixtures	AIR FRESHNER-Toilet 6	1-Oct-16	52,880	52,880	52,880	52,880	0	0	0	0	52,880	Aero	100.00%	100.00%	52,880	52,880	52,880	52,880	0	0	0	0	52,880	Aero	100.00%	100.00%	52,880	52,880	52,880	52,880	0	0	0	0	52,880
5934	370000228	Software & program licenses	Tally ERP 9 Multi User	5-Feb-19	52,864	52,864	0	0	0	0	52,864	0	0	Aero	100.00%	100.00%	52,864	52,864	0	0	0	0	52,864	0	0	Aero	100.00%	100.00%	52,864	52,864	0	0	0	0	52,864	0	0
816	240000456	100% Depreciation	Featherlite make dining table chairs-ARFF	4-Apr-16	52,800	52,800	52,800	52,800	0	0	0	0	52,800	Aero	100.00%	100.00%	52,800	52,800	52,800	52,800	0	0	0	0	52,800	Aero	100.00%	100.00%	52,800	52,800	52,800	52,800	0	0	0	0	52,800
6418	380000435	Safety and security equipmen	Fixed Dome camera-NDE-4502-AL	18-Dec-18	52,550	52,550	0	0	0	0	52,550	0	0	Aero	100.00%	100.00%	52,550	52,550	0	0	0	0	52,550	0	0	Aero	100.00%	100.00%	52,550	52,550	0	0	0	0	52,550	0	0
6419	380000436	Safety and security equipmen	BOSCH FIXED DOME CAMERA NDE-4502-AL	18-Dec-18	52,550	52,550	0	0	0	0	52,550	0	0	Aero	100.00%	100.00%	52,550	52,550	0	0	0	0	52,550	0	0	Aero	100.00%	100.00%	52,550	52,550	0	0	0	0	52,550	0	0
6630	380000705	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
6631	380000706	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
6632	380000707	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
6633	380000708	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
6634	380000709	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
6635	380000710	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL	12-Feb-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10657	560000015	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881742	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10658	560000016	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881767	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10659	560000017	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881767	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10660	560000018	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881767	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10661	560000019	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881767	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10662	560000020	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881767	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10663	560000021	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881767	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10664	560000022	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881742	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10665	560000023	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881742	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10666	560000024	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881742	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10667	560000025	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881742	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10668	560000026	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454881742	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10669	560000027	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454875667	2-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10670	560000028	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885883	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10671	560000029	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885883	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10672	560000030	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885883	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10673	560000031	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885883	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10674	560000032	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10675	560000033	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10676	560000034	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10677	560000035	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10678	560000036	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10679	560000037	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10680	560000038	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10681	560000039	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10682	560000040	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10683	560000041	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10684	560000042	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10685	560000043	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10686	560000044	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885818	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10687	560000045	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885818	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10688	560000046	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885818	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10689	560000047	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885818	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10690	560000048	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10691	560000049	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10692	560000050	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10693	560000051	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885949	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10694	560000052	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10695	560000053	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10696	560000054	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10697	560000055	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885858	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10698	560000056	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885883	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10699	560000057	Safety and security equipmen	FIXED DOME CAMERA NDE-4502-AL 094454885883	9-Jan-20	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0	Aero	100.00%	100.00%	52,550	0	0	0	0	52,550	0	0	0
10615	450001570	Furniture and fixtures	MS Ladder-Remote Car Parking	21-Jan-20	52,100	0	0	0	0	52,100	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5243	360001165	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5244	360001166	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5245	360001167	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5246	360001168	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5247	360001169	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5248	360001170	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5249	360001171	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5250	360001172	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5251	360001173	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5252	360001174	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5253	360001175	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5254	360001176	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5255	360001177	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5256	360001178	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5257	360001179	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5258	360001180	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5259	360001181	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5260	360001182	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5261	360001183	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5262	360001184	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5263	360001185	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5264	360001186	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5265	360001187	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5266	360001188	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
5267	360001189	IT Equipment	Desktop- Lenovo-V330Z, B360	1-Oct-19	52,000	0	0	0	0	52,000	0	0	0	Common	85.34%	86.31%	44,377	0	0	0	0	44,377	0	0	0	Common	85.73%	85.73%	44,579	0	0	0	0	44,579	0	0	0
7889	400000937	Office Equipment	Air Curtain	1-Oct-18	51,999	51,999	0	0	0	0	51,999	0	0	Common	85.34%	86.31%	44,376	44,376	0	0	0	0	44,376	0	0	Common	85.73%	85.73%	44,578	44,578	0	0	0	0	44,578	0	0
10236	450001149	Furniture and fixtures	Table without storage - 1500*700*850 Crew Frisking	15-Mar-18	51,981	51,981	51,981	0	0	0	0	51,981	0	AERO	100.00%	100.00%	51,981	51,981	51,981	0	0	0	0	51,981	0	AERO	100.00%	100.00%	51,981	51,981	51,981	0	0	0	0	51,981	0
999	240000646	100% Depreciation	Steel container (for ration)	27-Nov-18	51,968	51,968	0	0	0	0	51,968	0	0	Aero	100.00%	100.00%	51,968	51,968	0	0	0	0	51,968	0	0	Aero	100.00%	100.00%	51,968	51,968	0	0	0	0	51,968	0	0
10201	450001114	Furniture and fixtures	Task Chair CMF	1-Mar-18	51,920	51,920	51,920	0	0	0	0	51,920	0	COMMON	85.34%	86.31%	44,309	44,309	44,812	0	0	0	-504	44,812	0	COMMON	85.73%	85.73%	44,510	44,510	44,510	0	0	0	0	44,510	0
10303	450001222	Furniture and fixtures	Modular pedestal with 3 drawer unit	23-Aug-18	51,900	51,900	0	0	0	0	51,900	0	0	Aero	100.00%	100.00%	51,900	51,900	0	0	0	0	51,900	0	0	Aero	100.00%	100.00%	51,900	51,900	0	0	0	0	51,900	0	0
9966	450000875	Furniture and fixtures	4 Door filing cabinet-Landside Traffic	2-Jan-17	51,525	51,525	51,525	51,525	0	0	0	0	51,525	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8123	400001183	Office Equipment	TRIPOD FOR MANWHOLE LIFTING EQPMNT WINC	2-Jan-20	51,480	0	0	0	0	51,480	0	0	0	Aero	100.00%	100.00%	51,480	0	0	0	0	51,480	0	0	0	Aero	100.00%	100.00%	51,480	0	0	0	0	51,480	0	0	0
6461	380000505	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6462	380000506	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6463	380000507	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6464	380000508	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6465	380000509	IT Equipment	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Common	85.34%	86.31%	43,871	43,871	0	0	0	0	43,871	0	0	Common	85.73%	85.73%	44,071	44,071	0	0	0	0	44,071	0	0
6466	380000510	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6467	380000511	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6468	380000512	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6469	380000513	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6470	380000514	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6471	380000515	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6472	380000516	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6473	380000517	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6474	380000518	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6475	380000519	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6476	380000520	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
6477	380000521	Safety and security equipmen	Fixed Camera (day night) NDI-50022-A3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
6484	380000528	Safety and security equipmen	Bosch BOX Camera NBN-50022-V3	28-Feb-19	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0	Aero	100.00%	100.00%	51,408	51,408	0	0	0	0	51,408	0	0
7681	400000721	Office Equipment	EPSON PROJECTOR EB955 WH	6-Dec-16	51,379	51,379	51,379	51,379	0	0	0	0	51,379	Common	85.34%	86.31%	43,846	43,846	44,345	44,345	0	0	-498	0	44,345	Common	85.73%	85.73%	44,046	44,046	44,046	44,046	0	0	0	0	44,046
7683	400000723	Office Equipment	EPSON PROJECTOR EB955 WH	21-Oct-16	51,379	51,379	51,379	51,379	0	0	0	0	51,379	Aero	100.00%	100.00%	51,379	51,379	51,379	51,379	0	0	0	0	51,379	Aero	100.00%	100.00%	51,379	51,379	51,379	51,379	0	0	0	0	51,379
10581	450001536	Furniture and fixtures	CENTER TABLE	2-Jan-20	51,000	0	0	0	0	51,000	0	0	0	Aero	100.00%	100.00%	51,000	0	0	0	0	51,000	0	0	0	Aero	100.00%	100.00%	51,000	0	0	0	0	51,000	0	0	0
10583	450001538	Furniture and fixtures	Providing and fixing of corner table	2-Jan-20	51,000	0	0	0	0	51,000	0	0	0	Aero	100.00%	100.00%	51,000	0	0	0	0	51,000	0	0	0	Aero	100.00%	100.00%	51,000	0	0	0	0	51,000	0	0	0
10533	450001485	Furniture and fixtures	Sr. Executive Table 2200Lx750Dx750H	2-Jan-20	50,740	0	0	0	0	50,740	0	0	0	Aero	100.00%	100.00%	50,740	0	0	0	0	50,740	0	0	0	Aero	100.00%	100.00%	50,740	0	0	0	0	50,740	0	0	0
10488	450001421	Furniture and fixtures	PISA THREE SEATER SOFA	11-Dec-19	50,670	0	0	0	0	50,670	0	0	0	Common	85.34%	86.31%	43,242	0	0	0	0	43,242	0	0	0	Common	85.73%	85.73%	43,438	0	0	0	0	43,438	0	0	0
2239	330000196	Air-conditioning	HVAC works	2-Jan-20	50,445	0	0	0	0	50,445	0	0	0	Aero	100.00%	100.00%	50,445	0	0	0	0	50,445	0	0	0	Aero	100.00%	100.00%	50,445	0	0	0	0	50,445	0	0	0
8790	420000588	Electrical & Power House Equ	Electrical wiring work at domestic arrival	2-Apr-18	50,240	50,240	0	0	0	0	50,240	0	0	Aero	100.00%	100.00%	50,240	50,240	0	0	0	0	50,240	0	0	Common	85.73%	85.73%	43,070	43,070	0	0	0	0	43,070	0	0
9934	450000843	Furniture and fixtures	TOILET TISSUE DISPENSER-Toilet 6	1-Oct-16	50,221	50,221	50,221	50,221	0	0	0	0	50,221	Aero	100.00%	100.00%	50,221	50,221	50,221	50,221	0	0	0	0	50,221	Aero	100.00%	100.00%	50,221	50,221	50,221	50,221	0	0	0	0	50,221
9919	450000828	Furniture and fixtures	COAT HOOK-Toilet 4	1-Oct-16	50,153	50,153	50,153	50,153	0	0	0	0	50,153	Aero	100.00%	100.00%	50,153	50,153	50,153	50,153	0	0	0	0	50,153	Aero	100.00%	100.00%	50,153	50,153	50,153	50,153	0	0	0	0	50,153
9918	450000827	Furniture and fixtures	COAT HOOK-Toilet 3	1-Oct-16	50,142	50,142	50,142	50,142	0	0	0	0	50,142	Aero	100.00%	100.00%	50,142	50,142	50,142	50,142	0	0	0	0	50,142	Aero	100.00%	100.00%	50,142	50,142	50,142	50,142	0	0	0	0	50,142
5106	360001015	IT Equipment	VSP 9000 High Speed Fan Tray	1-Apr-18	50,000	50,000	0	0	0	0	50,000	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
884	240000528	100% Depreciation	Block A-Wash Basin Mirror	1-Jul-17	49,912	49,912	49,912	0	0	0	0	49,912	0	Common	85.34%	86.31%	42,595	42,595	43,079	0	0	0	-484	43,079	0	Common	85.73%	85.73%	42,789	42,789	42,789	0	0	0	0	42,789	0
885	240000529	100% Depreciation	Block C-Wash Basin Mirror	1-Jul-17	49,912	49,912	49,912	0	0	0	0	49,912	0	Common	85.34%	86.31%	42,595	42,595	43,079	0	0	0	-484	43,079	0	Common	85.73%	85.73%	42,789	42,789	42,789	0	0	0	0	42,789	0
886	240000530	100% Depreciation	Block D-Wash Basin Mirror	1-Jul-17	49,912	49,912	49,912	0	0	0	0	49,912	0	Common	85.34%	86.31%	42,595	42,595	43,079	0	0	0	-484	43,079	0	Common	85.73%	85.73%	42,789	42,789	42,789	0	0	0	0	42,789	0
10105	450001018	Furniture and fixtures	Signages-all the cabins-workstation-reception lobb	1-Jul-17	49,774	49,774	49,774	0	0	0	0	49,774	0	Common	85.34%	86.31%	42,477	42,477	42,960	0	0	0	-483	42,960	0	Common	85.73%	85.73%	42,670	42,670	42,670	0	0	0	0	42,670	0
10030	450000943	Furniture and fixtures	MOBILE ACCESS PLATFORM-1700x1000x1500mm	12-Apr-17	49,747	49,747	49,747	0	0	0	0	49,747	0	AERO	100.00%	100.00%	49,747	49,747	49,747	0	0	0	0	49,747	0	AERO	100.00%	100.00%	49,747	49,747	49,747	0	0	0	0	49,747	0
10336	450001255	Furniture and fixtures	Vegetable Rack	27-Nov-18	49,560	49,560	0	0	0	0	49,560	0	0	Aero	100.00%	100.00%	49,560	49,560	0	0	0	0	49,560	0	0	Aero	100.00%	100.00%	49,560	49,560	0	0	0	0	49,560	0	0
7840	400000888	Office Equipment	Water Cooler for Project Office.	2-Jul-18	49,500	49,500	0	0	0	0	49,500	0	0	Common	85.34%	86.31%	42,243	42,243	0	0	0	0	42,243	0	0	Common	85.73%	85.73%	42,435	42,435	0	0	0	0	42,435	0	0
7841	400000889	Office Equipment	Water Cooler for PTB	2-Jul-18	49,500	49,500	0	0	0	0	49,500	0	0	Common	85.34%	86.31%	42,243	42,243	0	0	0	0	42,243	0	0	Common	85.73%	85.73%	42,435	42,435	0	0	0	0	42,435	0	0
5304	360001226	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5305	360001227	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5306	360001228	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5307	360001229	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5308	360001230	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5309	360001231	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5310	360001232	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5311	360001233	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5312	360001234	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5313	360001235	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5314	360001236	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5315	360001237	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5316	360001238	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5317	360001239	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5318	360001240	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5319	360001241	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5320	360001242	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5321	360001243	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5322	360001244	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5323	360001245	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5324	360001246	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5325	360001247	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5326	360001248	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5327	360001249	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5328	360001250	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5329	360001251	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5330	360001252	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5331	360001253	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5332	360001254	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5333	360001255	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5334	360001256	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5335	360001257	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5336	360001258	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5337	360001259	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5338	360001260	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5339	360001261	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5340	360001262	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5341	360001263	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5342	360001264	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5343	360001265	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5344	360001266	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5345	360001267	IT Equipment	HP Desktop ProOne 400 G4 23.8 inch FHD	1-Oct-19	49,500	0	0	0	0	49,500	0	0	0	Common	85.34%	86.31%	42,243	0	0	0	0	42,243	0	0	0	Common	85.73%	85.73%	42,435	0	0	0	0	42,435	0	0	0
5147	360001056	IT Equipment	HP Desktop Pro G1, (incl, DVD writer & Monitor)	1-Oct-18	49,411	49,411	0	0	0	0	49,411	0	0	Common	85.34%	86.31%	42,167	42,167	0	0	0	0	42,167	0	0	Common	85.73%	85.73%	42,359	42,359	0	0	0	0	42,359	0	0
8791	420000589	Airlines & Lounges	Electrical wiring -Kerbside-Nandini Milk shop	2-Apr-18	49,120	49,120	0	0	0	0	49,120	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
838	240000480	100% Depreciation	MOUNT LED SURFACE BATTEN 18/20 W	9-Jan-17	49,013	49,013	49,013	49,013	0	0	0	0	49,013	Aero	100.00%	100.00%	49,013	49,013	49,013	49,013	0	0	0	0	49,013	Aero	100.00%	100.00%	49,013	49,013	49,013	49,013	0	0	0	0	49,013
10452	450001385	Furniture and fixtures	BMA & SBD Staff entry-Exit Backlit Signage	1-Jul-19	49,012	0	0	0	0	49,012	0	0	0	Aero	100.00%	100.00%	49,012	0	0	0	0	49,012	0	0	0	Aero	100.00%	100.00%	49,012	0	0	0	0	49,012	0	0	0
6773	380000848	Safety and security equipmen	Remote Wire Cutter	31-Jan-20	49,000	0	0	0	0	49,000	0	0	0	Aero	100.00%	100.00%	49,000	0	0	0	0	49,000	0	0	0	Aero	100.00%	100.00%	49,000	0	0	0	0	49,000	0	0	0
10217	450001130	Furniture and fixtures	Executive chair medium back with leatherlite-GRO	6-Feb-18	49,000	49,000	49,000	0	0	0	0	49,000	0	AERO	100.00%	100.00%	49,000	49,000	49,000	0	0	0	0	49,000	0	AERO	100.00%	100.00%	49,000	49,000	49,000	0	0	0	0	49,000	0
10271	450001188	Furniture and fixtures	Portable Security Cabin - 5'X6'	2-Aug-18	49,000	49,000	0	0	0	0	49,000	0	0	Aero	100.00%	100.00%	49,000	49,000	0	0	0	0	49,000	0	0	Aero	100.00%	100.00%	49,000	49,000	0	0	0	0	49,000	0	0
1129	240000795	100% Depreciation	MCB 40 A 4 POLE C	2-Jan-20	48,950	0	0	0	0	48,950	0	0	0	Common	85.34%	86.31%	41,774	0	0	0	0	41,774	0	0	0	Common	85.73%	85.73%	41,964	0	0	0	0	41,964	0	0	0
6902	390000124	Lighting & Beaconing Airside	Retrofit Kit LED Light PVO Led Kit D600	1-Oct-16	48,934	48,934	48,934	48,934	0	0	0	0	48,934	Aero	100.00%	100.00%	48,934	48,934	48,934	48,934	0	0	0	0	48,934	Aero	100.00%	100.00%	48,934	48,934	48,934	48,934	0	0	0	0	48,934
8762	420000560	Roads - Parking & Cargo road	car-wash water supply submersible pump-P7 Parking	1-Jan-18	48,933	48,933	48,933	0	0	0	0	48,933	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5039	360000947	IT Equipment	32 TFT colour monitor LG/Samsung/Philips/HCL	1-Jul-17	48,776	48,776	48,776	0	0	0	0	48,776	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10106	450001019	Furniture and fixtures	Floor Matt Durosoft	1-Jul-17	48,768	48,768	48,768	0	0	0	0	48,768	0	Common	85.34%	86.31%	41,618	41,618	42,092	0	0	0	-473	42,092	0	Common	85.73%	85.73%	41,808	41,808	41,808	0	0	0	0	41,808	0
7980	400001031	Office Equipment	HP MFP M427FDW Printer for CISF	3-Jan-19	48,648	48,648	0	0	0	0	48,648	0	0	Aero	100.00%	100.00%	48,648	48,648	0	0	0	0	48,648	0	0	Aero	100.00%	100.00%	48,648	48,648	0	0	0	0	48,648	0	0
10571	450001526	Furniture and fixtures	3 seater sofa	2-Jan-20	48,380	0	0	0	0	48,380	0	0	0	Aero	100.00%	100.00%	48,380	0	0	0	0	48,380	0	0	0	Aero	100.00%	100.00%	48,380	0	0	0	0	48,380	0	0	0
8090	400001145	Office Equipment	Air separator [Make ; Anergy]	12-Feb-20	48,371	0	0	0	0	48,371	0	0	0	Aero	100.00%	100.00%	48,371	0	0	0	0	48,371	0	0	0	Aero	100.00%	100.00%	48,371	0	0	0	0	48,371	0	0	0
10047	450000960	Furniture and fixtures	Sofa 3 Seater 6'8' queen anne	1-Jul-17	48,090	48,090	48,090	0	0	0	0	48,090	0	Aero	100.00%	100.00%	48,090	48,090	48,090	0	0	0	0	48,090	0	Aero	100.00%	100.00%	48,090	48,090	48,090	0	0	0	0	48,090	0
10040	450000953	Furniture and fixtures	Executive Chair	1-Jul-17	48,090	48,090	48,090	0	0	0	0	48,090	0	Aero	100.00%	100.00%	48,090	48,090	48,090	0	0	0	0	48,090	0	Aero	100.00%	100.00%	48,090	48,090	48,090	0	0	0	0	48,090	0
961	240000608	100% Depreciation	Computer chair (W-127-A Featherlite)	2-Jul-18	48,000	48,000	0	0	0	0	48,000	0	0	Common	85.34%	86.31%	40,963	40,963	0	0	0	0	40,963	0	0	Common	85.73%	85.73%	41,149	41,149	0	0	0	0	41,149	0	0
7832	400000880	Office Equipment	Hedge Trimmer- Extended Length	5-Jul-18	48,000	48,000	0	0	0	0	48,000	0	0	Aero	100.00%	100.00%	48,000	48,000	0	0	0	0	48,000	0	0	Aero	100.00%	100.00%	48,000	48,000	0	0	0	0	48,000	0	0
10416	450001349	Furniture and fixtures	PVC chairs with SS legs for the breakout area	21-Apr-19	48,000	0	0	0	0	48,000	0	0	0	Common	85.34%	86.31%	40,963	0	0	0	0	40,963	0	0	0	Common	85.73%	85.73%	41,149	0	0	0	0	41,149	0	0	0
9849	450000757	Furniture and fixtures	Concierge chair-Transit Lounge	1-Jun-16	47,831	47,831	47,831	47,831	0	0	0	0	47,831	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5458	360001381	IT Equipment	HP Desktop IDS ProOne 400 G5 6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5459	360001382	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5460	360001383	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5461	360001384	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5462	360001385	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5463	360001386	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5464	360001387	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5465	360001388	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5466	360001389	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5467	360001390	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5468	360001391	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5469	360001392	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5470	360001393	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5471	360001394	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5472	360001395	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5473	360001396	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5474	360001397	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5475	360001398	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5476	360001399	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5477	360001400	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5478	360001401	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5479	360001402	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5480	360001403	IT Equipment	HPC Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5481	360001404	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5482	360001405	IT Equipment	HP Desktop IDS ProOne 400 G5 6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5483	360001406	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5484	360001407	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5485	360001408	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5486	360001409	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5487	360001410	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5488	360001411	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5489	360001412	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5490	360001413	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5491	360001414	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5492	360001415	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5493	360001416	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5494	360001417	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5495	360001418	IT Equipment	HPC Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5496	360001419	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5497	360001420	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5498	360001421	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5499	360001422	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5500	360001423	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5501	360001424	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5502	360001425	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5503	360001426	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5504	360001427	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5505	360001428	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5506	360001429	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5507	360001430	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5508	360001431	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5509	360001432	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5510	360001433	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5511	360001434	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5512	360001435	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5513	360001436	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5514	360001437	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5515	360001438	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5516	360001439	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5517	360001440	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5518	360001441	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5519	360001442	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5520	360001443	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5521	360001444	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5522	360001445	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5523	360001446	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5524	360001447	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5525	360001448	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5526	360001449	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5527	360001450	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5528	360001451	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5529	360001452	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5530	360001453	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5531	360001454	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5532	360001455	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5533	360001456	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5534	360001457	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5535	360001458	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG94418	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5536	360001459	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5537	360001460	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5538	360001461	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5539	360001462	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5540	360001463	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5541	360001464	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5542	360001465	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5543	360001466	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5544	360001467	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5545	360001468	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5546	360001469	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5547	360001470	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5548	360001471	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5549	360001472	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5550	360001473	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5551	360001474	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5552	360001475	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5553	360001476	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5554	360001477	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5555	360001478	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5556	360001479	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5557	360001480	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5558	360001481	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5559	360001482	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5560	360001483	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5561	360001484	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5562	360001485	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5563	360001486	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5564	360001487	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5565	360001488	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
5566	360001489	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5567	360001490	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5568	360001491	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5569	360001492	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5570	360001493	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5571	360001494	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5572	360001495	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5573	360001496	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5574	360001497	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5575	360001498	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5576	360001499	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5577	360001500	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5578	360001501	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5579	360001502	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5580	360001503	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5581	360001504	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5582	360001505	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5583	360001506	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5584	360001507	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5585	360001508	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5586	360001509	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5587	360001510	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5588	360001511	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5589	360001512	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5590	360001513	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5591	360001514	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5592	360001515	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5593	360001516	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5594	360001517	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5595	360001518	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5596	360001519	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5597	360001520	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG9429D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5598	360001521	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5599	360001522	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5600	360001523	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5601	360001524	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5602	360001525	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5603	360001526	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5604	360001527	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5605	360001528	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5606	360001529	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5607	360001530	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5608	360001531	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5609	360001532	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5610	360001533	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5611	360001534	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5612	360001535	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5613	360001536	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5614	360001537	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5615	360001538	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5616	360001539	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5617	360001540	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5618	360001541	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5619	360001542	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5620	360001543	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5621	360001544	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5622	360001545	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5623	360001546	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5624	360001547	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5625	360001548	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5626	360001549	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5627	360001550	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5628	360001551	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5629	360001552	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5630	360001553	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5631	360001554	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5632	360001555	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5633	360001556	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5634	360001557	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5635	360001558	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5636	360001559	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5637	360001560	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5638	360001561	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5639	360001562	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5640	360001563	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5641	360001564	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5642	360001565	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5643	360001566	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5644	360001567	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5645	360001568	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5646	360001569	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5647	360001570	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5648	360001571	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5649	360001572	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5650	360001573	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5651	360001574	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5652	360001575	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5653	360001576	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5654	360001577	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5655	360001578	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5656	360001579	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5657	360001580	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5658	360001581	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5659	360001582	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5660	360001583	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5661	360001584	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5662	360001585	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5663	360001586	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5664	360001587	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5665	360001588	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5666	360001589	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5667	360001590	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5668	360001591	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5669	360001592	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5670	360001593	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5671	360001594	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5672	360001595	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5673	360001596	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5674	360001597	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5675	360001598	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5676	360001599	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5677	360001600	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5678	360001601	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5679	360001602	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5680	360001603	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5681	360001604	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5682	360001605	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5683	360001606	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5684	360001607	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5685	360001608	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5686	360001609	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5687	360001610	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5688	360001611	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5689	360001612	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5690	360001613	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5691	360001614	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5692	360001615	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5693	360001616	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5694	360001617	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5695	360001618	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5696	360001619	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5697	360001620	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5698	360001621	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5699	360001622	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5700	360001623	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5701	360001624	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5702	360001625	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5703	360001626	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5704	360001627	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5705	360001628	IT Equipment	HP Desktop IDS ProOne 400 G5(6AE46AV) 8CG942D	30-Jan-20	47,547	0	0	0	0	47,547	0	0	0	Common	85.34%	86.31%	40,577	0	0	0	0	40,577	0	0	0	Common	85.73%	85.73%	40,761	0	0	0	0	40,761	0	0	0
5127	360001036	IT Equipment	GPS Antenna GPS4500, 10 MTR Cable	5-Jul-18	47,510	47,510	0	0	0	0	47,510	0	0	Common	85.34%	86.31%	40,545	40,545	0	0	0	0	40,545	0	0	Common	85.73%	85.73%	40,729	40,729	0	0	0	0	40,729	0	0
8119	400001179	Office Equipment	MARSHALLING WAND WITH TORCHES	2-Jan-20	47,500	0	0	0	0	47,500	0	0	0	Aero	100.00%	100.00%	47,500	0	0	0	0	47,500	0	0	0	Aero	100.00%	100.00%	47,500	0	0	0	0	47,500	0	0	0
8125	400001185	Office Equipment	DOOR OPENING TOOL SET	2-Jan-20	47,500	0	0	0	0	47,500	0	0	0	Aero	100.00%	100.00%	47,500	0	0	0	0	47,500	0	0	0	Aero	100.00%	100.00%	47,500	0	0	0	0	47,500	0	0	0
8880	420000683	Electrical & Power House Equ	BMA & SBD Lighting DB -1 - 8way VTPN DB (Indoor Ty	1-Jul-19	47,402	0	0	0	0	47,402	0	0	0	Aero	100.00%	100.00%	47,402	0	0	0	0	47,402	0	0	0	Aero	100.00%	100.00%	47,402	0	0	0	0	47,402	0	0	0
10504	450001437	Furniture and fixtures	Board Room Table - 20 seater PTB East Pier Interio	6-Dec-19	47,347	0	0	0	0	47,347	0	0	0	Common	85.34%	86.31%	40,406	0	0	0	0	40,406	0	0	0	Common	85.73%	85.73%	40,590	0	0	0	0	40,590	0	0	0
8884	420000687	Electrical & Power House Equ	BMA & SBD 26W LED Recess linear Downlight Lumina	1-Jul-19	47,345	0	0	0	0	47,345	0	0	0	Aero	100.00%	100.00%	47,345	0	0	0	0	47,345	0	0	0	Aero	100.00%	100.00%	47,345	0	0	0	0	47,345	0	0	0
1587	260000421	Buildings - Operations, Secur	Shaft Door-Toilet 3	1-Oct-16	47,224	47,224	47,224	47,224	0	0	0	0	47,224	Aero	100.00%	100.00%	47,224	47,224	47,224	47,224	0	0	0	0	47,224	Aero	100.00%	100.00%	47,224	47,224	47,224	47,224	0	0	0	0	47,224
7660	400000700	Office Equipment	Blue Star Water cooler at Cafeteria	1-Jul-16	47,000	47,000	47,000	47,000	0	0	0	0	47,000	Common	85.34%	86.31%	40,110	40,110	40,566	40,566	0	0	-456	0	40,566	Common	85.73%	85.73%	40,292	40,292	40,292	40,292	0	0	0	0	40,292
916	240000560	100% Depreciation	Sealed Lead Acid Battery- 7.2 AH	3-Oct-17	46,899	46,899	46,899	0	0	0	0	46,899	0	AERO	100.00%	100.00%	46,899	46,899	46,899	0	0	0	0	46,899	0	AERO	100.00%	100.00%	46,899	46,899	46,899	0	0	0	0	46,899	0
8133	400001193	Office Equipment	SCOOP STRETCHERS	2-Jan-20	46,800	0	0	0	0	46,800	0	0	0	Aero	100.00%	100.00%	46,800	0	0	0	0	46,800	0	0	0	Aero	100.00%	100.00%	46,800	0	0	0	0	46,800	0	0	0
8738	420000536	Electrical & Power House Equ	Luminus Batteries - 12v/150AH to CISF Creche	2-Jan-18	46,782	46,782	46,782	0	0	0	0	46,782	0	AERO	100.00%	100.00%	46,782	46,782	46,782	0	0	0	0	46,782	0	Common	85.73%	85.73%	40,105	40,105	40,105	0	0	0	0	40,105	0
10353	450001285	Furniture and fixtures	Gate 3 Signage-WBB	1-Oct-18	46,754	46,754	0	0	0	0	46,754	0	0	Aero	100.00%	100.00%	46,754	46,754	0	0	0	0	46,754	0	0	Aero	100.00%	100.00%	46,754	46,754	0	0	0	0	46,754	0	0
10354	450001286	Furniture and fixtures	Gate 4 Signage-WBB	1-Oct-18	46,754	46,754	0	0	0	0	46,754	0	0	Aero	100.00%	100.00%	46,754	46,754	0	0	0	0	46,754	0	0	Aero	100.00%	100.00%	46,754	46,754	0	0	0	0	46,754	0	0
10355	450001287	Furniture and fixtures	Gate 5 Signage-WBB	1-Oct-18	46,754	46,754	0	0	0	0	46,754	0	0	Aero	100.00%	100.00%	46,754	46,754	0	0	0	0	46,754	0	0	Aero	100.00%	100.00%	46,754	46,754	0	0	0	0	46,754	0	0
8881	420000684	Electrical & Power House Equ	BMA & SBD UPS DB-1 - 6way VTPN DB (Indoor Type)	1-Jul-19	46,247	0	0	0	0	46,247	0	0	0	Aero	100.00%	100.00%	46,247	0	0	0	0	46,247	0	0	0	Aero	100.00%	100.00%	46,247	0	0	0	0	46,247	0	0	0
8879	420000682	Electrical & Power House Equ	BMA & SBD Lighting DB -1 - 8way VTPN DB (Indoor Ty	1-Jul-19	46,246	0	0	0	0	46,246	0	0	0	Aero	100.00%	100.00%	46,246	0	0	0	0	46,246	0	0	0	Aero	100.00%	100.00%	46,246	0	0	0	0	46,246	0	0	0
9922	450000831	Furniture and fixtures	WASTE BIN-Toilet 4	1-Oct-16	46,193	46,193	46,193	46,193	0	0	0	0	46,193	Aero	100.00%	100.00%	46,193	46,193	46,193	46,193	0	0	0	0	46,193	Aero	100.00%	100.00%	46,193	46,193	46,193	46,193	0	0	0	0	46,193
9921	450000830	Furniture and fixtures	Waste Bin-Toilet 3	1-Oct-16	46,183	46,183	46,183	46,183	0	0	0	0	46,183	Aero	100.00%	100.00%	46,183	46,183	46,183	46,183	0	0	0	0	46,183	Aero	100.00%	100.00%	46,183	46,183	46,183	46,183	0	0	0	0	46,183
8735	420000533	Electrical & Power House Equ	SUBMERSIBLE PUMP TBRF 1556-7.5HP Three Phase	2-Jan-18	46,156	46,156	46,156	0	0	0	0	46,156	0	AERO	100.00%	100.00%	46,156	46,156	46,156	0	0	0	0	46,156	0	Common	85.73%	85.73%	39,569	39,569	39,569	0	0	0	0	39,569	0
10534	450001486	Furniture and fixtures	storage units with swing door finished with 18mm,	2-Jan-20	46,020	0	0	0	0	46,020	0	0	0	Aero	100.00%	100.00%	46,020	0	0	0	0	46,020	0	0	0	Aero	100.00%	100.00%	46,020	0	0	0	0	46,020	0	0	0
10043	450000956	Furniture and fixtures	4 door filing cabinet-Legal	1-Jul-17	45,800	45,800	45,800	0	0	0	0	45,800	0	Common	85.34%	86.31%	39,086	39,086	39,530	0	0	0	-444	39,530	0	Common	85.73%	85.73%	39,263	39,263	39,263	0	0	0	0	39,263	0
6265	380000274	Safety and security equipmen	Fire Alaram System-Westside PTB Toilet	15-Apr-16	45,577	45,577	45,577	45,577	0	0	0	0	45,577	Aero	100.00%	100.00%	45,577	45,577	45,577	45,577	0	0	0	0	45,577	Aero	100.00%	100.00%	45,577	45,577	45,577	45,577	0	0	0	0	45,577
10451	450001384	Furniture and fixtures	BMA Exit-1 Backlit Signage	1-Jul-19	45,315	0	0	0	0	45,315	0	0	0	Aero	100.00%	100.00%	45,315	0	0	0	0	45,315	0	0	0	Aero	100.00%	100.00%	45,315	0	0	0	0	45,315	0	0	0
10446	450001379	Furniture and fixtures	BMA Belt Signage	1-Jul-19	45,308	0	0	0	0	45,308	0	0	0	Aero	100.00%	100.00%	45,308	0	0	0	0	45,308	0	0	0	Aero	100.00%	100.00%	45,308	0	0	0	0	45,308	0	0	0
1119	240000785	100% Depreciation	modular pedestal wit 3 drawer unit & locking arrng	2-Jan-20	45,253	0	0	0	0	45,253	0	0	0	Aero	100.00%	100.00%	45,253	0	0	0	0	45,253	0	0	0	Aero	100.00%	100.00%	45,253	0	0	0	0	45,253	0	0	0
1097	240000747	100% Depreciation	Traffic Cones - 100 No's for Landside Security	11-Oct-19	45,000	0	0	0	0	45,000	0	0	0	Aero	100.00%	100.00%	45,000	0	0	0	0	45,000	0	0	0	Aero	100.00%	100.00%	45,000	0	0	0	0	45,000	0	0	0
7909	400000957	Office Equipment	Muffle Furnace	12-Nov-18	45,000	45,000	0	0	0	0	45,000	0	0	Aero	100.00%	100.00%	45,000	45,000	0	0	0	0	45,000	0	0	Aero	100.00%	100.00%	45,000	45,000	0	0	0	0	45,000	0	0
8117	400001177	Office Equipment	HEAVY DUTY PULLEYS	2-Jan-20	45,000	0	0	0	0	45,000	0	0	0	Aero	100.00%	100.00%	45,000	0	0	0	0	45,000	0	0	0	Aero	100.00%	100.00%	45,000	0	0	0	0	45,000	0	0	0
10408	450001341	Furniture and fixtures	reception table	21-Apr-19	45,000	0	0	0	0	45,000	0	0	0	Common	85.34%	86.31%	38,403	0	0	0	0	38,403	0	0	0	Common	85.73%	85.73%	38,578	0	0	0	0	38,578	0	0	0
7658	400000698	Office Equipment	RO Plant at Alpha 2	1-Jul-16	44,999	44,999	44,999	44,999	0	0	0	0	44,999	Common	85.34%	86.31%	38,402	38,402	38,838	38,838	0	0	-436	0	38,838	Common	85.73%	85.73%	38,576	38,576	38,576	38,576	0	0	0	0	38,576
9947	450000856	Furniture and fixtures	Coat Hook - Toilet 2A	1-Oct-16	44,904	44,904	44,904	44,904	0	0	0	0	44,904	Aero	100.00%	100.00%	44,904	44,904	44,904	44,904	0	0	0	0	44,904	Aero	100.00%	100.00%	44,904	44,904	44,904	44,904	0	0	0	0	44,904
9949	450000858	Furniture and fixtures	Coat Hook-Toilet 1	1-Oct-16	44,904	44,904	44,904	44,904	0	0	0	0	44,904	Aero	100.00%	100.00%	44,904	44,904	44,904	44,904	0	0	0	0	44,904	Aero	100.00%	100.00%	44,904	44,904	44,904	44,904	0	0	0	0	44,904
10523	450001475	Furniture and fixtures	3 seater sofa	2-Jan-20	44,840	0	0	0	0	44,840	0	0	0	Aero	100.00%	100.00%	44,840	0	0	0	0	44,840	0	0	0	Aero	100.00%	100.00%	44,840	0	0	0	0	44,840	0	0	0
10569	450001524	Furniture and fixtures	Single seater sofa	2-Jan-20	44,840	0	0	0	0	44,840	0	0	0	Aero	100.00%	100.00%	44,840	0	0	0	0	44,840	0	0	0	Aero	100.00%	100.00%	44,840	0	0	0	0	44,840	0	0	0
1003	240000650	100% Depreciation	Hot case big	27-Nov-18	44,800	44,800	0	0	0	0	44,800	0	0	Aero	100.00%	100.00%	44,800	44,800	0	0	0	0	44,800	0	0	Aero	100.00%	100.00%	44,800	44,800	0	0	0	0	44,800	0	0
1096	240000746	100% Depreciation	BMA & SBD Arrow Signage	1-Jul-19	44,790	0	0	0	0	44,790	0	0	0	Aero	100.00%	100.00%	44,790	0	0	0	0	44,790	0	0	0	Aero	100.00%	100.00%	44,790	0	0	0	0	44,790	0	0	0
988	240000635	100% Depreciation	FRP WASTE COLLECTION BIN BLACK	3-Oct-18	44,640	44,640	0	0	0	0	44,640	0	0	Aero	100.00%	100.00%	44,640	44,640	0	0	0	0	44,640	0	0	Aero	100.00%	100.00%	44,640	44,640	0	0	0	0	44,640	0	0
10049	450000962	Furniture and fixtures	Vertical Blinds	1-Jul-17	44,636	44,636	44,636	0	0	0	0	44,636	0	Aero	100.00%	100.00%	44,636	44,636	44,636	0	0	0	0	44,636	0	Aero	100.00%	100.00%	44,636	44,636	44,636	0	0	0	0	44,636	0
3772	340001529	Airport Equipment - Operatior	Single Disk Floor Scrubber-Heavy Duty	11-Jan-18	44,500	44,500	44,500	0	0	0	0	44,500	0	AERO	100.00%	100.00%	44,500	44,500	44,500	0	0	0	0	44,500	0	AERO	100.00%	100.00%	44,500	44,500	44,500	0	0	0	0	44,500	0
10091	450001004	Furniture and fixtures	L Shape Workstation-2400X750mm-C-Cabin 01	1-Jul-17	44,460	44,460	44,460	0	0	0	0	44,460	0	Common	85.34%	86.31%	37,942	37,942	38,374	0	0	0	-431	38,374	0	Common	85.73%	85.73%	38,115	38,115	38,115	0	0	0	0	38,115	0
1133	240000799	100% Depreciation	Electrical works @ Conference rooms at Alpha - 2	2-Jan-20	44,433	0	0	0	0	44,433	0	0	0	Common	85.34%	86.31%	37,919	0	0	0	0	37,919	0	0	0	Common	85.73%	85.73%	38,091	0	0	0	0	38,091	0	0	0
1135	240000801	100% Depreciation	Electrical works @ Conference rooms at Alpha - 2	2-Jan-20	44,433	0	0	0	0	44,433	0	0	0	Common	85.34%	86.31%	37,919	0	0	0	0	37,919	0	0	0	Common	85.73%	85.73%	38,091	0	0	0	0	38,091	0	0	0
10237	450001150	Furniture and fixtures	Center Island Table Crew Frisking	15-Mar-18	44,105	44,105	44,105	0	0	0	0	44,105	0	AERO	100.00%	100.00%	44,105	44,105	44,105	0	0	0	0	44,105	0	AERO	100.00%	100.00%	44,105	44,105	44,105	0	0	0	0	44,105	0
7671	400000711	Office Equipment	Water Cooler & Purifier-Blue Star-SCADA Room, B65,	20-Nov-16	44,100	44,100	44,100	44,100	0	0	0	0	44,100	Aero	100.00%	100.00%	44,100	44,100	44,100	44,100	0	0	0	0	44,100	Aero	100.00%	100.00%	44,100	44,100	44,100	44,100	0	0	0	0	44,100
7830	400000878	Office Equipment	Power Sprayer	5-Jul-18	44,038	44,038	0	0	0	0	44,038	0	0	Aero	100.00%	100.00%	44,038	44,038	0	0	0	0	44,038	0	0	Aero	100.00%	100.00%	44,038	44,038	0	0	0	0	44,038	0	0
6935	390000157	Lighting & Beaconing	1X11W LED cafeteria fancy drop moon 55W surface	1-Jul-17	44,037	44,037	44,037	0	0	0	0	44,037	0	Common	85.34%	86.31%	37,581	37,581	38,008	0	0	0	-427	38,008	0	Common	85.73%	85.73%	37,752	37,752	37,752	0	0	0	0	37,752	0
4217	350000364	Communication Equipment	IP phone Avaya Model 9608	2-Apr-19	44,000	0	0	0	0	44,000	0	0	0	Common	85.34%	86.31%	37,550	0	0	0	0	37,550	0	0	0	Common	85.73%	85.73%	37,720	0	0	0	0	37,720	0	0	0
8770	420000568	Electrical & Power House Equ	Electrical Cable for CCTV Power Supply-Int PESC	16-Mar-18	44,000	44,000	44,000	0	0	0	0	44,000	0	AERO	100.00%	100.00%	44,000	44,000	44,000	0	0	0	0	44,000	0	AERO	100.00%	100.00%	44,000	44,000	44,000	0	0	0	0	44,000	0
10412	450001345	Furniture and fixtures	Corner table-SS finish legs-oughen glass top 450mm	21-Apr-19	44,000	0	0	0	0	44,000	0	0	0	Common	85.34%	86.31%	37,550	0	0	0	0	37,550	0	0	0	Common	85.73%	85.73%	37,720	0	0	0	0	37,720	0	0	0
8058	400001111	Office Equipment	Water dispenser Voltas Make	18-Nov-19	43,980	0	0	0	0	43,980	0	0	0	Common	85.34%	86.31%	37,533	0	0	0	0	37,533	0	0	0	Common	85.73%	85.73%	37,703	0	0	0	0	37,703	0	0	0
946	240000590	100% Depreciation	9 w LED bulb with Frosted glass Crew Frisking	15-Mar-18	43,915	43,915	43,915	0	0	0	0	43,915	0	AERO	100.00%	100.00%	43,915	43,915	43,915	0	0	0	0	43,915	0	AERO	100.00%	100.00%	43,915	43,915	43,915	0	0	0	0	43,915	0
10112	450001025	Furniture and fixtures	Over head Cabinets size 5500Lx320Wx600H-Block C	1-Jul-17	43,859	43,859	43,859	0	0	0	0	43,859	0	Common	85.34%	86.31%	37,429	37,429	37,855	0	0	0	-425	37,855	0	Common	85.73%	85.73%	37,600	37,600	37,600	0	0	0	0	37,600	0
5937	370000231	Software & program licenses	AURA R7 CORE SUITE ADD SW LIC:NU;CU;SR	2-Apr-19	43,752	0	0	0	0	43,752	0	0	0	Common	85.34%	86.31%	37,338	0	0	0	0	37,338	0	0	0	Common	85.73%	85.73%	37,508	0	0	0	0	37,508	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
5410	360001333	IT Equipment	ARUBA PSU-350-AC 7200 SERIES POWER SPLY	2-Jan-20	43,681	0	0	0	0	43,681	0	0	0	Common	85.34%	86.31%	37,278	0	0	0	0	37,278	0	0	0	Common	85.73%	85.73%	37,447	0	0	0	0	37,447	0	0	0
6407	380000424	Safety and security equipmen	Access Control Reader HID-WBB	1-Oct-18	43,564	43,564	0	0	0	0	43,564	0	0	Aero	100.00%	100.00%	43,564	43,564	0	0	0	0	43,564	0	0	Aero	100.00%	100.00%	43,564	43,564	0	0	0	0	43,564	0	0
7898	400000946	Office Equipment	2 Teeth Blade- Brush Cutter	3-Oct-18	43,484	43,484	0	0	0	0	43,484	0	0	Common	85.34%	86.31%	37,109	37,109	0	0	0	0	37,109	0	0	Common	85.73%	85.73%	37,278	37,278	0	0	0	0	37,278	0	0
5906	370000199	Software & program licenses	Corel Draw Graphics Suite X8 Single User License	1-Jul-16	43,404	43,404	43,404	43,404	0	0	0	0	43,404	Common	85.34%	86.31%	37,041	37,041	37,462	37,462	0	0	-421	0	37,462	Common	85.73%	85.73%	37,209	37,209	37,209	37,209	0	0	0	0	37,209
5038	360000946	IT Equipment	DVR 8 Channel	1-Jul-17	43,316	43,316	43,316	0	0	0	0	43,316	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7839	400000887	Office Equipment	Vacuum Cleaner-Wet & Dry, 70 lit	2-Jul-18	43,300	43,300	0	0	0	0	43,300	0	0	Aero	100.00%	100.00%	43,300	43,300	0	0	0	0	43,300	0	0	Aero	100.00%	100.00%	43,300	43,300	0	0	0	0	43,300	0	0
7691	400000732	Office Equipment	Rechargable Long Range Handheld Search Light 10Wat	10-Apr-17	43,275	43,275	43,275	0	0	0	0	43,275	0	AERO	100.00%	100.00%	43,275	43,275	43,275	0	0	0	0	43,275	0	AERO	100.00%	100.00%	43,275	43,275	43,275	0	0	0	0	43,275	0
7923	400000971	Office Equipment	Samsung display 43" LED smart UHD TV,	3-Oct-18	43,051	43,051	0	0	0	0	43,051	0	0	Aero	100.00%	100.00%	43,051	43,051	0	0	0	0	43,051	0	0	Aero	100.00%	100.00%	43,051	43,051	0	0	0	0	43,051	0	0
7924	400000972	Office Equipment	Samsung display 43" LED smart UHD TV,	3-Oct-18	43,051	43,051	0	0	0	0	43,051	0	0	Aero	100.00%	100.00%	43,051	43,051	0	0	0	0	43,051	0	0	Aero	100.00%	100.00%	43,051	43,051	0	0	0	0	43,051	0	0
10008	450000920	Furniture and fixtures	MODULAR MANAGER TABLE WITH SIDE TABLE TC	1-Mar-17	43,044	43,044	43,044	43,044	0	0	0	0	43,044	Aero	100.00%	100.00%	43,044	43,044	43,044	43,044	0	0	0	0	43,044	Aero	100.00%	100.00%	43,044	43,044	43,044	43,044	0	0	0	0	43,044
1105	240000755	100% Depreciation	Q Managers	1-Dec-19	43,000	0	0	0	0	43,000	0	0	0	Aero	100.00%	100.00%	43,000	0	0	0	0	43,000	0	0	0	Aero	100.00%	100.00%	43,000	0	0	0	0	43,000	0	0	0
7690	400000731	Office Equipment	Nova Floor Mounting Tower Fan-ARFFO Office	21-Apr-17	42,938	42,938	42,938	0	0	0	0	42,938	0	AERO	100.00%	100.00%	42,938	42,938	42,938	0	0	0	0	42,938	0	AERO	100.00%	100.00%	42,938	42,938	42,938	0	0	0	0	42,938	0
7846	400000894	Office Equipment	HP Laserjet Pro MFP M427fdw, S/N CNBLK9W867	9-Jul-18	42,930	42,930	0	0	0	0	42,930	0	0	Aero	100.00%	100.00%	42,930	42,930	0	0	0	0	42,930	0	0	Aero	100.00%	100.00%	42,930	42,930	0	0	0	0	42,930	0	0
8798	420000598	Electrical & Power House Equ	Electrical works at Emergency care room	6-Aug-18	42,893	42,893	0	0	0	0	42,893	0	0	Aero	100.00%	100.00%	42,893	42,893	0	0	0	0	42,893	0	0	Common	85.73%	85.73%	36,771	36,771	0	0	0	0	36,771	0	0
9908	450000817	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 5	1-Oct-16	42,884	42,884	42,884	42,884	0	0	0	0	42,884	Aero	100.00%	100.00%	42,884	42,884	42,884	42,884	0	0	0	0	42,884	Aero	100.00%	100.00%	42,884	42,884	42,884	42,884	0	0	0	0	42,884
10498	450001431	Furniture and fixtures	Reception table with laminate finish incl. pedesta	11-Dec-19	42,724	0	0	0	0	42,724	0	0	0	Common	85.34%	86.31%	36,461	0	0	0	0	36,461	0	0	0	Common	85.73%	85.73%	36,626	0	0	0	0	36,626	0	0	0
10567	450001522	Furniture and fixtures	fixing of sliding aluminium doors	2-Jan-20	42,723	0	0	0	0	42,723	0	0	0	Aero	100.00%	100.00%	42,723	0	0	0	0	42,723	0	0	0	Aero	100.00%	100.00%	42,723	0	0	0	0	42,723	0	0	0
5145	360001054	IT Equipment	HP Desktop Pro G1, S/N: 4CE82343B2	1-Oct-18	42,681	42,681	0	0	0	0	42,681	0	0	Aero	100.00%	100.00%	42,681	42,681	0	0	0	0	42,681	0	0	Aero	100.00%	100.00%	42,681	42,681	0	0	0	0	42,681	0	0
10232	450001145	Furniture and fixtures	FIDS Brakets 40 Inch	1-Jan-18	42,646	41,220	41,220	0	0	1,426	0	41,220	0	AERO	100.00%	100.00%	42,646	41,220	41,220	0	0	1,426	0	41,220	0	AERO	100.00%	100.00%	42,646	41,220	41,220	0	0	1,426	0	41,220	0
950	240000594	100% Depreciation	Honeywell Notifier Fire Alarm Crew Frisking	15-Mar-18	42,567	42,567	42,567	0	0	0	0	42,567	0	AERO	100.00%	100.00%	42,567	42,567	42,567	0	0	0	0	42,567	0	AERO	100.00%	100.00%	42,567	42,567	42,567	0	0	0	0	42,567	0
10292	450001211	Furniture and fixtures	Class organiser woodfinish-48 x 16 x 36'	16-Aug-18	42,466	42,466	0	0	0	0	42,466	0	0	Aero	100.00%	100.00%	42,466	42,466	0	0	0	0	42,466	0	0	Aero	100.00%	100.00%	42,466	42,466	0	0	0	0	42,466	0	0
1561	260000395	Buildings - Others	Civil Construction-Lbr Cant-Gas bnk Next Blue Dart	9-Dec-16	42,380	42,380	42,380	42,380	0	0	0	0	42,380	Common	85.34%	86.31%	36,167	36,167	36,578	36,578	0	0	-411	0	36,578	Common	85.73%	85.73%	36,332	36,332	36,332	36,332	0	0	0	0	36,332
8636	420000433	Electrical & Power House Equ	Portal sign single Signage L1D20-PESC Phase 1&2A	1-Mar-17	42,256	42,256	42,256	42,256	0	0	0	0	42,256	Aero	100.00%	100.00%	42,256	42,256	42,256	42,256	0	0	0	0	42,256	Common	85.73%	85.73%	36,225	36,225	36,225	36,225	0	0	0	0	36,225
10608	450001563	Furniture and fixtures	Immigration-Custom-Level2 Glass Partition	3-Jan-20	42,225	0	0	0	0	42,225	0	0	0	Aero	100.00%	100.00%	42,225	0	0	0	0	42,225	0	0	0	Aero	100.00%	100.00%	42,225	0	0	0	0	42,225	0	0	0
6399	380000415	Safety and security equipmen	Hazmat decontamination pressurised cylinder	11-Oct-18	42,082	42,082	0	0	0	0	42,082	0	0	Aero	100.00%	100.00%	42,082	42,082	0	0	0	0	42,082	0	0	Aero	100.00%	100.00%	42,082	42,082	0	0	0	0	42,082	0	0
840	240000482	100% Depreciation	EXECUTIVE CHAIR-MEDIUM BACK MESH-AFRRO C	12-Jan-17	42,013	42,013	42,013	42,013	0	0	0	0	42,013	Aero	100.00%	100.00%	42,013	42,013	42,013	42,013	0	0	0	0	42,013	Aero	100.00%	100.00%	42,013	42,013	42,013	42,013	0	0	0	0	42,013
7777	400000818	Office Equipment	Samsung J2 Pro Mobile phones	25-Apr-18	41,946	41,946	0	0	0	0	41,946	0	0	Aero	100.00%	100.00%	41,946	41,946	0	0	0	0	41,946	0	0	Aero	100.00%	100.00%	41,946	41,946	0	0	0	0	41,946	0	0
7781	400000822	Office Equipment	ESPSON PROJECTOR - EB-X41 with Ceiling mount kit	10-Apr-18	41,800	41,800	0	0	0	0	41,800	0	0	Aero	100.00%	100.00%	41,800	41,800	0	0	0	0	41,800	0	0	Aero	100.00%	100.00%	41,800	41,800	0	0	0	0	41,800	0	0
5030	360000937	IT Equipment	LAN passive AR belt10	1-Jun-17	41,644	41,644	41,644	0	0	0	0	41,644	0	AERO	100.00%	100.00%	41,644	41,644	41,644	0	0	0	0	41,644	0	AERO	100.00%	100.00%	41,644	41,644	41,644	0	0	0	0	41,644	0
10118	450001031	Furniture and fixtures	Over head Cabinets size 5500Lx320Wx600H-Block A	1-Jul-17	41,610	41,610	41,610	0	0	0	0	41,610	0	Common	85.34%	86.31%	35,510	35,510	35,914	0	0	0	-404	35,914	0	Common	85.73%	85.73%	35,671	35,671	35,671	0	0	0	0	35,671	0
8005	400001056	Office Equipment	bird deterrent net for V&E work shop & parkng area	4-Apr-19	41,600	0	0	0	0	41,600	0	0	0	Common	85.34%	86.31%	35,501	0	0	0	0	35,501	0	0	0	Common	85.73%	85.73%	35,663	0	0	0	0	35,663	0	0	0
5033	360000941	IT Equipment	ICT Assets for LSS office at PTB	25-Jul-17	41,580	41,580	41,580	0	0	0	0	41,580	0	Aero	100.00%	100.00%	41,580	41,580	41,580	0	0	0	0	41,580	0	Aero	100.00%	100.00%	41,580	41,580	41,580	0	0	0	0	41,580	0
8827	420000627	Electrical & Power House Equ	1 phase Dewatering pump 10 m3/hr 10 m H	4-Oct-18	41,500	41,500	0	0	0	0	41,500	0	0	Aero	100.00%	100.00%	41,500	41,500	0	0	0	0	41,500	0	0	Common	85.73%	85.73%	35,577	35,577	0	0	0	0	35,577	0	0
10487	450001420	Furniture and fixtures	PISA TWO SEATER SOFA	11-Dec-19	41,393	0	0	0	0	41,393	0	0	0	Common	85.34%	86.31%	35,325	0	0	0	0	35,325	0	0	0	Common	85.73%	85.73%	35,485	0	0	0	0	35,485	0	0	0
8099	400001158	Office Equipment	LAMINATED POLYTHENE SHEET	2-Jan-20	41,385	0	0	0	0	41,385	0	0	0	Aero	100.00%	100.00%	41,385	0	0	0	0	41,385	0	0	0	Aero	100.00%	100.00%	41,385	0	0	0	0	41,385	0	0	0
9951	450000860	Furniture and fixtures	Waste Bin-Toilet 1	1-Oct-16	41,359	41,359	41,359	41,359	0	0	0	0	41,359	Aero	100.00%	100.00%	41,359	41,359	41,359	41,359	0	0	0	0	41,359	Aero	100.00%	100.00%	41,359	41,359	41,359	41,359	0	0	0	0	41,359
9952	450000861	Furniture and fixtures	WASTE BIN-Toilet 2A	1-Oct-16	41,359	41,359	41,359	41,359	0	0	0	0	41,359	Aero	100.00%	100.00%	41,359	41,359	41,359	41,359	0	0	0	0	41,359	Aero	100.00%	100.00%	41,359	41,359	41,359	41,359	0	0	0	0	41,359
5457	360001380	IT Equipment	Network items-CISF barrack	2-Jan-20	41,300	0	0	0	0	41,300	0	0	0	Aero	100.00%	100.00%	41,300	0	0	0	0	41,300	0	0	0	Aero	100.00%	100.00%	41,300	0	0	0	0	41,300	0	0	0
10590	450001545	Furniture and fixtures	Circular table for meeting of 8 persons made of wo	2-Jan-20	41,300	0	0	0	0	41,300	0	0	0	Aero	100.00%	100.00%	41,300	0	0	0	0	41,300	0	0	0	Aero	100.00%	100.00%	41,300	0	0	0	0	41,300	0	0	0
10004	450000915	Furniture and fixtures	TROLLEY-1800x900x900 mm-Phase 1	1-Mar-17	41,256	41,256	41,256	41,256	0	0	0	0	41,256	Aero	100.00%	100.00%	41,256	41,256	41,256	41,256	0	0	0	0	41,256	Aero	100.00%	100.00%	41,256	41,256	41,256	41,256	0	0	0	0	41,256
10428	450001361	Furniture and fixtures	Guidance Signage 1800x600x600	1-Jul-19	41,206	0	0	0	0	41,206	0	0	0	Aero	100.00%	100.00%	41,206	0	0	0	0	41,206	0	0	0	Aero	100.00%	100.00%	41,206	0	0	0	0	41,206	0	0	0
10017	450000930	Furniture and fixtures	Acrylic Lande Divider-2000(L) x 900(H)mm-Phase 2A	1-Mar-17	41,121	41,121	41,121	41,121	0	0	0	0	41,121	Aero	100.00%	100.00%	41,121	41,121	41,121	41,121	0	0	0	0	41,121	Aero	100.00%	100.00%	41,121	41,121	41,121	41,121	0	0	0	0	41,121
10223	450001136	Furniture and fixtures	Modular Table-NPO	7-Feb-18	41,116	41,116	41,116	0	0	0	0	41,116	0	COMMON	85.34%	86.31%	35,088	35,088	35,487	0	0	0	-399	35,487	0	COMMON	85.73%	85.73%	35,248	35,248	35,248	0	0	0	0	35,248	0
7848	400000896	Office Equipment	Fellowes Laminating machine- Proteus A3	27-Jul-18	41,000	41,000	0	0	0	0	41,000	0	0	Aero	100.00%	100.00%	41,000	41,000	0	0	0	0	41,000	0	0	Aero	100.00%	100.00%	41,000	41,000	0	0	0	0	41,000	0	0
7877	400000925	Office Equipment	Laminating machine	1-Oct-18	41,000	41,000	0	0	0	0	41,000	0	0	Aero	100.00%	100.00%	41,000	41,000	0	0	0	0	41,000	0	0	Aero	100.00%	100.00%	41,000	41,000	0	0	0	0	41,000	0	0
7835	400000883	Office Equipment	Wheel String trimmer	5-Jul-18	40,857	40,857	0	0	0	0	40,857	0	0	Aero	100.00%	100.00%	40,857	40,857	0	0	0	0	40,857	0	0	Aero	100.00%	100.00%	40,857	40,857	0	0	0	0	40,857	0	0
7902	400000950	Office Equipment	LG Refregerator GL-T402 RCPU DCP	13-Nov-18	40,592	40,592	0	0	0	0	40,592	0	0	Common	85.34%	86.31%	34,641	34,641	0	0	0	0	34,641	0	0	Common	85.73%	85.73%	34,799	34,799	0	0	0	0	34,799	0	0
7785	400000826	Office Equipment	Eureka RO water purifier-Capacity 50 ltrs/hr	10-Apr-18	40,500	40,500	0	0	0	0	40,500	0	0	Aero	100.00%	100.00%	40,500	40,500	0	0	0	0	40,500	0	0	Aero	100.00%	100.00%	40,500	40,500	0	0	0	0	40,500	0	0
9873	450000781	Furniture and fixtures	Workstation With Pedstal- 2 Mod-Bial Off-T1A R- L1	1-Sep-16	40,353	40,353	40,353	40,353	0	0	0	0	40,353	Aero	100.00%	100.00%	40,353	40,353	40,353	40,353	0	0	0	0	40,353	Aero	100.00%	100.00%	40,353	40,353	40,353	40,353	0	0	0	0	40,353
7872	400000920	Office Equipment	CAR DASH CAMERA THINKWARE F770	16-Aug-18	40,125	40,125	0	0	0	0	40,125	0	0	Aero	100.00%	100.00%	40,125	40,125	0	0	0	0	40,125	0	0	Aero	100.00%	100.00%	40,125	40,125	0	0	0	0	40,125	0	0
7916	400000964	Office Equipment	Electronic Weighing Scale -100 kg	27-Nov-18	40,120	40,120	0	0	0	0	40,120	0	0	Aero	100.00%	100.00%	40,120	40,120	0	0	0	0	40,120	0	0	Aero	100.00%	100.00%	40,120	40,120	0	0	0	0	40,120	0	0
10244	450001157	Furniture and fixtures	Working Table 1400LX600DX750HT	13-Apr-18	40,120	40,120	0	0	0	0	40,120	0	0	Common	85.34%	86.31%	34,238	34,238	0	0	0	0	34,238	0	0	Common	85.73%	85.73%	34,394	34,394	0	0	0	0	34,394	0	0
8642	420000439	Electrical & Power House Equ	Autoclave with dressing drum-STP Lab	3-Apr-17	40,076	40,076	40,076	0	0	0	0	40,076	0	AERO	100.00%	100.00%	40,076	40,076	40,076	0	0	0	0	40,076	0	AERO	100.00%	100.00%	40,076	40,076	40,076	0	0	0	0	40,076	0
10539	450001491	Furniture and fixtures	Modular Type Urinal Division Plate of Merino BESC	2-Jan-20	40,020	0	0	0	0	40,020	0	0	0	Aero	100.00%	100.00%	40,020	0	0	0	0	40,020	0	0	0	Aero	100.00%	100.00%	40,020	0	0	0	0	40,020	0	0	0
5188	360001103	IT Equipment	RFID reader - Cash Card Owners at Exit	5-Jan-19	40,012	40,012	0	0	0	0	40,012	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9960	450000869	Furniture and fixtures	BDDS trolley for CISF	1-Jan-17	40,000	40,000	40,000	40,000	0	0	0	0	40,000	Aero	100.00%	100.00%	40,000	40,000	40,000	40,000	0	0	0	0	40,000	Aero	100.00%	100.00%	40,000	40,000	40,000	40,000	0	0	0	0	40,000
9867	450000775	Furniture and fixtures	STAG Table Tennis Table-Model Championship	20-Sep-16	39,937	39,937	39,937	39,937	0	0	0	0	39,937	Common	85.34%	86.31%	34,083	34,083	34,470	34,470	0	0	-387	0	34,470	Common	85.73%	85.73%	34,238	34,238	34,238	34,238	0	0	0	0	34,238
10298	450001217	Furniture and fixtures	Chair CMF	16-Jul-18	39,900	39,900	0	0	0	0	39,900	0	0	Common	85.34%	86.31%	34,051	34,051	0	0	0	0	34,051	0	0	Common	85.73%	85.73%	34,205	34,205	0	0	0	0	34,205	0	0
8769	420000567	Electrical & Power House Equ	AC Voltage Detector - SN 171200496	13-Mar-18	39,850	39,850	39,850	0	0	0	0	39,850	0	AERO	100.00%	100.00%	39,850	39,850	39,850	0	0	0	0	39,850	0	Common	85.73%	85.73%	34,163	34,163	34,163	0	0	0	0	34,163	0
6539	380000583	Airport Equipment - Car Parki	Cameras SS Pole 3.5 Meter Hight (4 NOs)	5-Jan-19	39,834	39,834	0	0	0	0	39,834	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
891	240000535	100% Depreciation	Meghaphones	1-Oct-17	39,736	39,736	39,736	0	0	0	0	39,736	0	Aero	100.00%	100.00%	39,736	39,736	39,736	0	0	0	0	39,736	0	Aero	100.00%	100.00%	39,736	39,736	39,736	0	0	0	0	39,736	0
7724	400000765	Office Equipment	Diamond core bit DD-B 250/430 UCL A	1-Oct-17	39,561	39,561	39,561	0	0	0	0	39,561	0	AERO	100.00%	100.00%	39,561	39,561	39,561	0	0	0	0	39,561	0	AERO	100.00%	100.00%	39,561	39,561	39,561	0	0	0	0	39,561	0
6314	380000324	Safety and security equipmen	canon camera for CISF usage	5-Mar-17	39,500	39,500	39,500	39,500	0	0	0	0	39,500	Aero	100.00%	100.00%	39,500	39,500	39,500	39,500	0	0	0	0	39,500	Aero	100.00%	100.00%	39,500	39,500	39,500	39,500	0	0	0	0	39,500
6400	380000416	Safety and security equipmen	Smoke detector tester	1-Oct-18	39,500	39,500	0	0	0	0	39,500	0	0	Aero	100.00%	100.00%	39,500	39,500	0	0	0	0	39,500	0	0	Aero	100.00%	100.00%	39,500	39,500	0	0	0	0	39,500	0	0
10038	450000951	Furniture and fixtures	Movable Pedestal for TVOA	10-May-17	39,491	39,491	39,491	0	0	0	0	39,491	0	AERO	100.00%	100.00%	39,491	39,491	39,491	0	0	0	0	39,491	0	AERO	100.00%	100.00%	39,491	39,491	39,491	0	0	0	0	39,491	0
7737	400000778	Office Equipment	GDX18V-EC-4AH-BOSCH CORDLESS IMPACT DRIV	7-Jan-18	39,430	39,430	39,430	0	0	0	0	39,430	0	AERO	100.00%	100.00%	39,430	39,430	39,430	0	0	0	0	39,430	0	AERO	100.00%	100.00%	39,430	39,430	39,430	0	0	0	0	39,430	0
10114	450001027	Furniture and fixtures	Over head Cabinets size 5500Lx320Wx600H-Block D	1-Jul-17	39,361	39,361	39,361	0	0	0	0	39,361	0	Common	85.34%	86.31%	33,591	33,591	33,972	0	0	0	-382	33,972	0	Common	85.73%	85.73%	33,743	33,743	33,743	0	0	0	0	33,743	0
9948	450000857	Furniture and fixtures	Coat Hook - Toilet 2B	1-Oct-16	39,291	39,291	39,291	39,291	0	0	0	0	39,291	Aero	100.00%	100.00%	39,291	39,291	39,291	39,291	0	0	0	0	39,291	Aero	100.00%	100.00%	39,291	39,291	39,291	39,291	0	0	0	0	39,291
5077	360000986	IT Equipment	HP Desktop Computer with Monitor-CISF	1-Jan-18	39,200	39,200	39,200	0	0	0	0	39,200	0	AERO	100.00%	100.00%	39,200	39,200	39,200	0	0	0	0	39,200	0	AERO	100.00%	100.00%	39,200	39,200	39,200	0	0	0	0	39,200	0
5190	360001105	IT Equipment	HP Desktop 280 G4 S/N: INA849V68Q	5-Apr-19	39,150	0	0	0	0	39,150	0	0	0	Aero	100.00%	100.00%	39,150	0	0	0	0	39,150	0	0	0	Aero	100.00%	100.00%	39,150	0	0	0	0	39,150	0	0	0
5191	360001106	IT Equipment	HP Desktop 280 G4 S/N: INA849V693	5-Apr-19	39,150	0	0	0	0	39,150	0	0	0	Aero	100.00%	100.00%	39,150	0	0	0	0	39,150	0	0	0	Aero	100.00%	100.00%	39,150	0	0	0	0	39,150	0	0	0
10437	450001370	Furniture and fixtures	storage units with 18mm thk prelam particle board	4-Jul-19	39,082	0	0	0	0	39,082	0	0	0	Aero	100.00%	100.00%	39,082	0	0	0	0	39,082	0	0	0	Aero	100.00%	100.00%	39,082	0	0	0	0	39,082	0	0	0
6608	380000683	Safety and security equipmen	Resettable type Manual Pull Station	12-Feb-20	38,940	0	0	0	0	38,940	0	0	0	Aero	100.00%	100.00%	38,940	0	0	0	0	38,940	0	0	0	Aero	100.00%	100.00%	38,940	0	0	0	0	38,940	0	0	0
10525	450001477	Furniture and fixtures	Executive Table 1650Lx750Dx750H	2-Jan-20	38,940	0	0	0	0	38,940	0	0	0	Aero	100.00%	100.00%	38,940	0	0	0	0	38,940	0	0	0	Aero	100.00%	100.00%	38,940	0	0	0	0	38,940	0	0	0
10470	450001403	Furniture and fixtures	Wooden Storage cupboard	19-Nov-19	38,881	0	0	0	0	38,881	0	0	0	Aero	100.00%	100.00%	38,881	0	0	0	0	38,881	0	0	0	Aero	100.00%	100.00%	38,881	0	0	0	0	38,881	0	0	0
10122	450001035	Furniture and fixtures	Executive visitor chair ASTRO MBGS	1-Jul-17	38,611	38,611	38,611	0	0	0	0	38,611	0	Common	85.34%	86.31%	32,951	32,951	33,325	0	0	0	-375	33,325	0	Common	85.73%	85.73%	33,101	33,101	33,101	0	0	0	0	33,101	0
9826	450000734	Furniture and fixtures	Centre Table-1002Wx501Dx400H-ARFF	4-Apr-16	38,600	38,600	38,600	38,600	0	0	0	0	38,600	Aero	100.00%	100.00%	38,600	38,600	38,600	38,600	0	0	0	0	38,600	Aero	100.00%	100.00%	38,600	38,600	38,600	38,600	0	0	0	0	38,600
7719	400000760	Office Equipment	HAND HELD LAZER POINTER	15-Nov-17	38,500	38,500	38,500	0	0	0	0	38,500	0	AERO	100.00%	100.00%	38,500	38,500	38,500	0	0	0	0	38,500	0	AERO	100.00%	100.00%	38,500	38,500	38,500	0	0	0	0	38,500	0
7886	400000934	Office Equipment	Veg cutting machine with 10 blades	1-Oct-18	38,500	38,500	0	0	0	0	38,500	0	0	Common	85.34%	86.31%	32,856	32,856	0	0	0	0	32,856	0	0	Common	85.73%	85.73%	33,005	33,005	0	0	0	0	33,005	0	0
4206	350000353	Communication Equipment - I	Noise Sensing Microphone-WBB	1-Oct-18	38,471	38,471	0	0	0	0	38,471	0	0	Aero	100.00%	100.00%	38,471	38,471	0	0	0	0	38,471	0	0	Aero	100.00%	100.00%	38,471	38,471	0	0	0	0	38,471	0	0
10481	450001414	Furniture and fixtures	MEETING TABLE - Rectangular (with wire management	11-Dec-19	38,470	0	0	0	0	38,470	0	0	0	Common	85.34%	86.31%	32,830	0	0	0	0	32,830	0	0	0	Common	85.73%	85.73%	32,980	0	0	0	0	32,980	0	0	0
10132	450001045	Furniture and fixtures	Low Back Chair model BF 01 LB	1-Oct-17	38,358	38,358	38,358	0	0	0	0	38,358	0	COMMON	85.34%	86.31%	32,734	32,734	33,106	0	0	0	-372	33,106	0	COMMON	85.73%	85.73%	32,883	32,883	32,883	0	0	0	0	32,883	0
10535	450001487	Furniture and fixtures	storage units with swing door, Size: 1200x450x900m	2-Jan-20	38,232	0	0	0	0	38,232	0	0	0	Aero	100.00%	100.00%	38,232	0	0	0	0	38,232	0	0	0	Aero	100.00%	100.00%	38,232	0	0	0	0	38,232	0	0	0
10081	450000994	Furniture and fixtures	Two Seater Leather Sofa-Reception & Documentation	1-Jul-17	38,097	38,097	38,097	0	0	0	0	38,097	0	Common	85.34%	86.31%	32,512	32,512	32,882	0	0	0	-370	32,882	0	Common	85.73%	85.73%	32,660	32,660	32,660	0	0	0	0	32,660	0
8571	420000367	Electrical installation	Ups Lighting Sub Db-1 For T1A Refurb Area Level 0	1-Sep-16	38,010	38,010	38,010	38,010	0	0	0	0	38,010	Common	85.34%	86.31%	32,438	32,438	32,807	32,806	0	0	-369	0	32,806	Common	85.73%	85.73%	32,585	32,585	32,585	32,585	0	0	0	0	32,585
7896	400000944	Office Equipment	HDP5000 DUAL SIDE PRINTING MODULE	1-Oct-18	38,000	38,000	0	0	0	0	38,000	0	0	Aero	100.00%	100.00%	38,000	38,000	0	0	0	0	38,000	0	0	Aero	100.00%	100.00%	38,000	38,000	0	0	0	0	38,000	0	0
7878	400000926	Office Equipment	Laminating Machine	1-Oct-18	37,900	37,900	0	0	0	0	37,900	0	0	Aero	100.00%	100.00%	37,900	37,900	0	0	0	0	37,900	0	0	Aero	100.00%	100.00%	37,900	37,900	0	0	0	0	37,900	0	0
7707	400000748	Office Equipment	Shoe polish machine	1-Jul-17	37,816	37,816	37,816	0	0	0	0	37,816	0	Common	85.34%	86.31%	32,272	32,272	32,639	0	0	0	-367	32,639	0	Common	85.73%	85.73%	32,418	32,418	32,418	0	0	0	0	32,418	0
10130	450001043	Furniture and fixtures	High Back Chair model BF 01 HB	1-Oct-17	37,785	37,785	37,785	0	0	0	0	37,785	0	COMMON	85.34%	86.31%	32,246	32,246	32,612	0	0	0	-367	32,612	0	COMMON	85.73%	85.73%	32,392	32,392	32,392	0	0	0	0	32,392	0
10479	450001412	Furniture and fixtures	MEETING TABLE - Rectangular, wit wire magmnt size:	11-Dec-19	37,660	0	0	0	0	37,660	0	0	0	Common	85.34%	86.31%	32,139	0	0	0	0	32,139	0	0	0	Common	85.73%	85.73%	32,285	0	0	0	0	32,285	0	0	0
6284	380000294	Safety and security equipmen	Fire Extinguishers At T1A Refurbishment Area - L0	1-Sep-16	37,564	37,564	37,564	37,564	0	0	0	0	37,564	Aero	100.00%	100.00%	37,564	37,564	37,564	37,564	0	0	0	0	37,564	Aero	100.00%	100.00%	37,564	37,564	37,564	37,564	0	0	0	0	37,564
9827	450000735	Furniture and fixtures	Glass Cabinet Featherlite-ARFF	4-Apr-16	37,400	37,400	37,400	37,400	0	0	0	0	37,400	Aero	100.00%	100.00%	37,400	37,400	37,400	37,400	0	0	0	0	37,400	Aero	100.00%	100.00%	37,400	37,400	37,400	37,400	0	0	0	0	37,400
10019	450000932	Furniture and fixtures	DIVIDING TABLE 3 FOR DFMD- 330x450x900 mm-Pha	1-Mar-17	37,320	37,320	37,320	37,320	0	0	0	0	37,320	Aero	100.00%	100.00%	37,320	37,320	37,320	37,320	0	0	0	0	37,320	Aero	100.00%	100.00%	37,320	37,320	37,320	37,320	0	0	0	0	37,320
8815	420000615	Electrical & Power House Equ	Submersible Dewatering Pump 10m3/hr 10m H-	1-Oct-18	37,315	37,315	0	0	0	0	37,315	0	0	Aero	100.00%	100.00%	37,315	37,315	0	0	0	0	37,315	0	0	Common	85.73%	85.73%	31,989	31,989	0	0	0	0	31,989	0	0
5119	360001028	IT Equipment	HP Desktop 280 G3 MT, S/N: 3CQ7440SP1	9-Jul-18	37,286	37,286	0	0	0	0	37,286	0	0	Common	85.34%	86.31%	31,820	31,820	0	0	0	0	31,820	0	0	Common	85.73%	85.73%	31,965	31,965	0	0	0	0	31,965	0	0
7982	400001033	Office Equipment	CONCRETE DRILLING MACHINE	31-Mar-19	37,259	37,259	0	0	0	0	37,259	0	0	Aero	100.00%	100.00%	37,259	37,259	0	0	0	0	37,259	0	0	Aero	100.00%	100.00%	37,259	37,259	0	0	0	0	37,259	0	0
987	240000634	100% Depreciation	FRP WASTE COLLECTION BIN BLUE	3-Oct-18	37,200	37,200	0	0	0	0	37,200	0	0	Aero	100.00%	100.00%	37,200	37,200	0	0	0	0	37,200	0	0	Aero	100.00%	100.00%	37,200	37,200	0	0	0	0	37,200	0	0
10107	450001020	Furniture and fixtures	Floor Matt Dura Terraz	1-Jul-17	37,175	37,175	37,175	0	0	0	0	37,175	0	Common	85.34%	86.31%	31,726	31,726	32,086	0	0	0	-361	32,086	0	Common	85.73%	85.73%	31,870	31,870	31,870	0	0	0	0	31,870	0
10409	450001342	Furniture and fixtures	three seater artificial leather sofa	21-Apr-19	37,000	0	0	0	0	37,000	0	0	0	Common	85.34%	86.31%	31,576	0	0	0	0	31,576	0	0	0	Common	85.73%	85.73%	31,719	0	0	0	0	31,719	0	0	0
7827	400000872	Office Equipment	ESAB ARC Welding Machine 250AMPS	28-May-18	36,985	36,985	0	0	0	0	36,985	0	0	Aero	100.00%	100.00%	36,985	36,985	0	0	0	0	36,985	0	0	Aero	100.00%	100.00%	36,985	36,985	0	0	0	0	36,985	0	0
7850	400000898	Office Equipment	Air compressor – ELGI make, 45Ltrs Vayu,	24-Jul-18	36,916	36,916	0	0	0	0	36,916	0	0	Aero	100.00%	100.00%	36,916	36,916	0	0	0	0	36,916	0	0	Aero	100.00%	100.00%	36,916	36,916	0	0	0	0	36,916	0	0
10363	450001295	Furniture and fixtures	Rifle Racks to accommodate 10 Nos of 5.56 INSAS	10-Jan-19	36,800	36,800	0	0	0	0	36,800	0	0	Aero	100.00%	100.00%	36,800	36,800	0	0	0	0	36,800	0	0	Aero	100.00%	100.00%	36,800	36,800	0	0	0	0	36,800	0	0
10294	450001213	Furniture and fixtures	Crib&Mattresses -4' wide & 51 1/4' long	16-Aug-18	36,684	36,684	0	0	0	0	36,684	0	0	Aero	100.00%	100.00%	36,684	36,684	0	0	0	0	36,684	0	0	Aero	100.00%	100.00%	36,684	36,684	0	0	0	0	36,684	0	0
7746	400000787	Office Equipment	Epson EBX31 Ceiling Mount Projectors with Kit-CISF	5-Jan-18	36,657	36,657	36,657	0	0	0	0	36,657	0	AERO	100.00%	100.00%	36,657	36,657	36,657	0	0	0	0	36,657	0	AERO	100.00%	100.00%	36,657	36,657	36,657	0	0	0	0	36,657	0
5134	360001043	IT Equipment	48 Optic Fibre Splicing Enclosure Ucao for IOCl	2-Jul-18	36,600	36,600	0	0	0	0	36,600	0	0	Common	85.34%	86.31%	31,234	31,234	0	0	0	0	31,234	0	0	Common	85.73%	85.73%	31,376	31,376	0	0	0	0	31,376	0	0
5032	360000940	IT Equipment	ICT PACKAGE - PASSIVE MATERIAL-Swing Gate	1-Jun-17	36,534	36,534	36,534	0	0	0	0	36,534	0	AERO	100.00%	100.00%	36,534	36,534	36,534	0	0	0	0	36,534	0	AERO	100.00%	100.00%	36,534	36,534	36,534	0	0	0	0	36,534	0
7667	400000707	Office Equipment	Rescue Rope	13-Sep-16	36,526	36,526	36,526	36,526	0	0	0	0	36,526	Aero	100.00%	100.00%	36,526	36,526	36,526	36,526	0	0	0	0	36,526	Aero	100.00%	100.00%	36,526	36,526	36,526	36,526	0	0	0	0	36,526
8018	400001071	Office Equipment	BWD G Series Floor mountd-REF 3TAP water dispense	1-Oct-19	36,500	0	0	0	0	36,500	0	0	0	Common	85.34%	86.31%	31,149	0	0	0	0	31,149	0	0	0	Common	85.73%	85.73%	31,291	0	0	0	0	31,291	0	0	0
6479	380000523	Safety and security equipmen	FIXED DOME INDOOR CAMERA NUC-21012-F2	28-Feb-19	36,285	36,285	0	0	0	0	36,285	0	0	Aero	100.00%	100.00%	36,285	36,285	0	0	0	0	36,285	0	0	Aero	100.00%	100.00%	36,285	36,285	0	0	0	0	36,285	0	0
6480	380000524	Safety and security equipmen	FIXED DOME INDOOR CAMERA NUC-21012-F2	28-Feb-19	36,285	36,285	0	0	0	0	36,285	0	0	Aero	100.00%	100.00%	36,285	36,285	0	0	0	0	36,285	0	0	Aero	100.00%	100.00%	36,285	36,285	0	0	0	0	36,285	0	0
6481	380000525	Safety and security equipmen	FIXED DOME INDOOR CAMERA NUC-21012-F2	28-Feb-19	36,285	36,285	0	0	0	0	36,285	0	0	Aero	100.00%	100.00%	36,285	36,285	0	0	0	0	36,285	0	0	Aero	100.00%	100.00%	36,285	36,285	0	0	0	0	36,285	0	0
6916	390000138	Lighting & Beaconing Airside	Hallogen light white colour 1000 Watts-3rd Kerb	1-Jun-17	36,193	36,193	36,193	0	0	0	0	36,193	0	AERO	100.00%	100.00%	36,193	36,193	36,193	0	0	0	0	36,193	0	AERO	100.00%	100.00%	36,193	36,193	36,193	0	0	0	0	36,193	0
9953	450000862	Furniture and fixtures	WASTE BIN-Toilet 2B	1-Oct-16	36,189	36,189	36,189	36,189	0	0	0	0	36,189	Aero	100.00%	100.00%	36,189	36,189	36,189	36,189	0	0	0	0	36,189	Aero	100.00%	100.00%	36,189	36,189	36,189	36,189	0	0	0	0	36,189
5102	360001011	IT Equipment	Avaya IP Phone 9608G GRY Crew Frisking	15-Mar-18	36,148	36,148	36,148	0	0	0	0	36,148	0	AERO	100.00%	100.00%	36,148	36,148	36,148	0	0	0	0	36,148	0	AERO	100.00%	100.00%	36,148	36,148	36,148	0	0	0	0	36,148	0
7663	400000703	Office Equipment	Grandstream Conference Phone (GAC 2500)	15-Sep-16	36,065	36,065	36,065	36,065	0	0	0	0	36,065	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1123	240000789	100% Depreciation	Door Closers-Godrej	31-Jan-20	36,004	0	0	0	0	36,004	0	0	0	Common	85.34%	86.31%	30,726	0	0	0	0	30,726	0	0	0	Common	85.73%	85.73%	30,865	0	0	0	0	30,865	0	0	0
1032	240000681	100% Depreciation	ANAU32AO-TOPTUL-1" 200-1000NMTORQ WRENCH	7-Jan-19	36,000	36,000	0	0	0	0	36,000	0	0	Aero	100.00%	100.00%	36,000	36,000	0	0	0	0	36,000	0	0	Aero	100.00%	100.00%	36,000	36,000	0	0	0	0	36,000	0	0
10259	450001175	Furniture and fixtures	Conference Table 6X3 made of 2X2 sq pipe, MS Struc	2-Jul-18	36,000	36,000	0	0	0	0	36,000	0	0	Common	85.34%	86.31%	30,722	30,722	0	0	0	0	30,722	0	0	Common	85.73%	85.73%	30,862	30,862	0	0	0	0	30,862	0	0
10418	450001351	Furniture and fixtures	OH Storage at Toilets 3H x 0.9W x0.3D	21-Apr-19	36,000	0	0	0	0	36,000	0	0	0	Common	85.34%	86.31%	30,722	0	0	0	0	30,722	0	0	0	Common	85.73%	85.73%	30,862	0	0	0	0	30,862	0	0	0
10594	450001549	Furniture and fixtures	sliding door made of aluminium frame	2-Jan-20	35,990	0	0	0	0	35,990	0	0	0	Aero	100.00%	100.00%	35,990	0	0	0	0	35,990	0	0	0	Aero	100.00%	100.00%	35,990	0	0	0	0	35,990	0	0	0
1066	240000716	100% Depreciation	Britelight Torch -	15-Mar-19	35,750	35,750	0	0	0	0	35,750	0	0	Common	85.34%	86.31%	30,509	30,509	0	0	0	0	30,509	0	0	Common	85.73%	85.73%	30,648	30,648	0	0	0	0	30,648	0	0
10240	450001153	Furniture and fixtures	Ladies Frisking Pedestal with side cover Crew Fris	15-Mar-18	35,704	35,704	35,704	0	0	0	0	35,704	0	AERO	100.00%	100.00%	35,704	35,704	35,704	0	0	0	0	35,704	0	AERO	100.00%	100.00%	35,704	35,704	35,704	0	0	0	0	35,704	0
8882	420000685	Electrical & Power House Equ	BMA & SBD UPS DB-3 - 12way VTPN DB (Indoor Type	1-Jul-19	35,609	0	0	0	0	35,609	0	0	0	Aero	100.00%	100.00%	35,609	0	0	0	0	35,609	0	0	0	Aero	100.00%	100.00%	35,609	0	0	0	0	35,609	0	0	0
8771	420000569	Electrical & Power House Equ	GI Pole 3.5M for CCTV-GSE Parking	31-Mar-18	35,551	35,551	35,551	0	0	0	0	35,551	0	AERO	100.00%	100.00%	35,551	35,551	35,551	0	0	0	0	35,551	0	AERO	100.00%	100.00%	35,551	35,551	35,551	0	0	0	0	35,551	0
7978	400001029	Office Equipment	Mobile Samsung Z4	8-Jan-19	35,477	35,477	0	0	0	0	35,477	0	0	Common	85.34%	86.31%	30,276	30,276	0	0	0	0	30,276	0	0	Common	85.73%	85.73%	30,414	30,414	0	0	0	0	30,414	0	0
10319	450001238	Furniture and fixtures	curtain wt mounting track _ 4 mt * 3 mt @ Chreche	16-Aug-18	35,401	35,401	0	0	0	0	35,401	0	0	Common	85.34%	86.31%	30,211	30,211	0	0	0	0	30,211	0	0	Common	85.73%	85.73%	30,349	30,349	0	0	0	0	30,349	0	0
925	240000569	100% Depreciation	Bins - Color Blue	19-Jan-18	35,400	35,400	35,400	0	0	0	0	35,400	0	AERO	100.00%	100.00%	35,400	35,400	35,400	0	0	0	0	35,400	0	AERO	100.00%	100.00%	35,400	35,400	35,400	0	0	0	0	35,400	0
951	240000595	100% Depreciation	Honeywell Notifier Fire Alarm Crew Frisking	15-Mar-18	35,260	35,260	35,260	0	0	0	0	35,260	0	AERO	100.00%	100.00%	35,260	35,260	35,260	0	0	0	0	35,260	0	AERO	100.00%	100.00%	35,260	35,260	35,260	0	0	0	0	35,260	0
7731	400000772	Office Equipment	Cordless Portable Vaccum Cleaner-Bosch	1-Nov-17	35,236	35,236	35,236	0	0	0	0	35,236	0	AERO	100.00%	100.00%	35,236	35,236	35,236	0	0	0	0	35,236	0	AERO	100.00%	100.00%	35,236	35,236	35,236	0	0	0	0	35,236	0
912	240000556	100% Depreciation	ORANGE FILTERS - SERVICE ROAD FITTING	1-Oct-17	35,194	35,194	35,194	0	0	0	0	35,194	0	AERO	100.00%	100.00%	35,194	35,194	35,194	0	0	0	0	35,194	0	AERO	100.00%	100.00%	35,194	35,194	35,194	0	0	0	0	35,194	0
8033	400001086	Office Equipment	3' Water Meter	1-Nov-19	35,000	0	0	0	0	35,000	0	0	0	Aero	100.00%	100.00%	35,000	0	0	0	0	35,000	0	0	0	Aero	100.00%	100.00%	35,000	0	0	0	0	35,000	0	0	0
6543	380000587	Safety and security equipmen	FAS WORKS _ BCM Emergency Store East Pier	7-May-19	34,987	0	0	0	0	34,987	0	0	0	Aero	100.00%	100.00%	34,987	0	0	0	0	34,987	0	0	0	Aero	100.00%	100.00%	34,987	0	0	0	0	34,987	0	0	0
5233	360001155	IT Equipment	HP Monitor 28' FHD, 1920x1080 resolution	1-Oct-19	34,980	0	0	0	0	34,980	0	0	0	Common	85.34%	86.31%	29,852	0	0	0	0	29,852	0	0	0	Common	85.73%	85.73%	29,988	0	0	0	0	29,988	0	0	0
5268	360001190	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5269	360001191	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5270	360001192	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5271	360001193	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5272	360001194	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5273	360001195	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5274	360001196	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5275	360001197	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5276	360001198	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5277	360001199	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5278	360001200	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5279	360001201	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5280	360001202	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5281	360001203	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5282	360001204	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5283	360001205	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5284	360001206	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
5285	360001207	IT Equipment	HP Desktop RCTO 280 G4 PCI Microtower PC	1-Oct-19	34,850	0	0	0	0	34,850	0	0	0	Common	85.34%	86.31%	29,741	0	0	0	0	29,741	0	0	0	Common	85.73%	85.73%	29,876	0	0	0	0	29,876	0	0	0
8797	420000597	Electrical & Power House Equ	3 KVA UPS for New Security control room (Police ou	4-Jul-18	34,800	34,800	0	0	0	0	34,800	0	0	Aero	100.00%	100.00%	34,800	34,800	0	0	0	0	34,800	0	0	Common	85.73%	85.73%	29,833	29,833	0	0	0	0	29,833	0	0
1106	240000763	100% Depreciation	5 kg Fire Extinguisher Mono Ammonium Phosphate pow	12-Feb-20	34,794	0	0	0	0	34,794	0	0	0	Aero	100.00%	100.00%	34,794	0	0	0	0	34,794	0	0	0	Aero	100.00%	100.00%	34,794	0	0	0	0	34,794	0	0	0
983	240000630	100% Depreciation	RayBan goggles for Safety	27-Aug-18	34,656	34,656	0	0	0	0	34,656	0	0	Aero	100.00%	100.00%	34,656	34,656	0	0	0	0	34,656	0	0	Aero	100.00%	100.00%	34,656	34,656	0	0	0	0	34,656	0	0
10243	450001156	Furniture and fixtures	Screening Table 1200*900*750 Crew Frisking	15-Mar-18	34,654	34,654	34,654	0	0	0	0	34,654	0	AERO	100.00%	100.00%	34,654	34,654	34,654	0	0	0	0	34,654	0	AERO	100.00%	100.00%	34,654	34,654	34,654	0	0	0	0	34,654	0
9930	450000839	Furniture and fixtures	TOILET SEAT COVER DISPENSER-Toilet 6	1-Oct-16	34,564	34,564	34,564	34,564	0	0	0	0	34,564	Aero	100.00%	100.00%	34,564	34,564	34,564	34,564	0	0	0	0	34,564	Aero	100.00%	100.00%	34,564	34,564	34,564	34,564	0	0	0	0	34,564
10350	450001282	Furniture and fixtures	Emergency Exit Signage-WBB	1-Oct-18	34,559	34,559	0	0	0	0	34,559	0	0	Aero	100.00%	100.00%	34,559	34,559	0	0	0	0	34,559	0	0	Aero	100.00%	100.00%	34,559	34,559	0	0	0	0	34,559	0	0
10351	450001283	Furniture and fixtures	Emergency Exit Signage-WBB	1-Oct-18	34,559	34,559	0	0	0	0	34,559	0	0	Aero	100.00%	100.00%	34,559	34,559	0	0	0	0	34,559	0	0	Aero	100.00%	100.00%	34,559	34,559	0	0	0	0	34,559	0	0
10352	450001284	Furniture and fixtures	Emergency Exit Signage-WBB	1-Oct-18	34,559	34,559	0	0	0	0	34,559	0	0	Aero	100.00%	100.00%	34,559	34,559	0	0	0	0	34,559	0	0	Aero	100.00%	100.00%	34,559	34,559	0	0	0	0	34,559	0	0
5939	370000233	Software & program licenses	UPGRADE ADVNTAG AURA R7 CORE SUITE	4-Apr-19	34,550	0	0	0	0	34,550	0	0	0	Common	85.34%	86.31%	29,485	0	0	0	0	29,485	0	0	0	Common	85.73%	85.73%	29,619	0	0	0	0	29,619	0	0	0
8569	420000365	Electrical installation	Lighting Sub Db-1 For T1A Refurb Area Level 0	1-Sep-16	34,496	34,496	34,496	34,496	0	0	0	0	34,496	Common	85.34%	86.31%	29,439	29,439	29,773	29,773	0	0	-334	0	29,773	Common	85.73%	85.73%	29,573	29,573	29,572	29,573	0	0	0	0	29,573
4240	350000393	Communication Equipment	VOICE TRACKER I ARRAY MIC VTI A&T	24-Jan-20	34,467	0	0	0	0	34,467	0	0	0	Common	85.34%	86.31%	29,414	0	0	0	0	29,414	0	0	0	Common	85.73%	85.73%	29,548	0	0	0	0	29,548	0	0	0
7912	400000960	Office Equipment	Water Dispenser	27-Nov-18	34,456	34,456	0	0	0	0	34,456	0	0	Aero	100.00%	100.00%	34,456	34,456	0	0	0	0	34,456	0	0	Aero	100.00%	100.00%	34,456	34,456	0	0	0	0	34,456	0	0
7732	400000773	Office Equipment	Airport Lightning Cable End Stripper-Penciller	1-Nov-17	34,435	34,435	34,435	0	0	0	0	34,435	0	AERO	100.00%	100.00%	34,435	34,435	34,435	0	0	0	0	34,435	0	AERO	100.00%	100.00%	34,435	34,435	34,435	0	0	0	0	34,435	0
1092	240000742	100% Depreciation	BMA & SBD 4 x 14W FTL T5 Recess Mounted Luminai	1-Jul-19	34,402	0	0	0	0	34,402	0	0	0	Aero	100.00%	100.00%	34,402	0	0	0	0	34,402	0	0	0	Aero	100.00%	100.00%	34,402	0	0	0	0	34,402	0	0	0
10041	450000954	Furniture and fixtures	Visitor Chair	1-Jul-17	34,350	34,350	34,350	0	0	0	0	34,350	0	Aero	100.00%	100.00%	34,350	34,350	34,350	0	0	0	0	34,350	0	Aero	100.00%	100.00%	34,350	34,350	34,350	0	0	0	0	34,350	0
9961	450000870	Furniture and fixtures	Waste Transportation Trolley 1100 Litre-WB1100L1	15-Jan-17	34,050	34,050	34,050	34,050	0	0	0	0	34,050	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
6609	380000684	Safety and security equipmen	Output Strobes &Dual Voltage Evacuation Speaker	12-Feb-20	33,993	0	0	0	0	33,993	0	0	0	Aero	100.00%	100.00%	33,993	0	0	0	0	33,993	0	0	0	Aero	100.00%	100.00%	33,993	0	0	0	0	33,993	0	0	0
10051	450000964	Furniture and fixtures	L Shaped Table (6 X 6)	1-Jul-17	33,988	33,988	33,988	0	0	0	0	33,988	0	Aero	100.00%	100.00%	33,988	33,988	33,988	0	0	0	0	33,988	0	Aero	100.00%	100.00%	33,988	33,988	33,988	0	0	0	0	33,988	0
5938	370000232	Software & program licenses	SA PRFR SUPT CO-DEL AURA R7 CORE	4-Apr-19	33,897	0	0	0	0	33,897	0	0	0	Common	85.34%	86.31%	28,928	0	0	0	0	28,928	0	0	0	Common	85.73%	85.73%	29,059	0	0	0	0	29,059	0	0	0
8570	420000366	Electrical installation	Power Sub Db-1 For T1A Refurb Area Level 0	1-Sep-16	33,776	33,776	33,776	33,776	0	0	0	0	33,776	Common	85.34%	86.31%	28,824	28,824	29,152	29,152	0	0	-328	0	29,152	Common	85.73%	85.73%	28,955	28,955	28,956	28,955	0	0	0	0	28,955
10166	450001079	Furniture and fixtures	Ideate 10 Seater with wire manager	1-Jan-18	33,617	33,617	33,617	0	0	0	0	33,617	0	COMMON	85.34%	86.31%	28,689	28,689	29,015	0	0	0	-326	29,015	0	COMMON	85.73%	85.73%	28,819	28,819	28,819	0	0	0	0	28,819	0
7780	400000821	Office Equipment	Bluestar water dispensers (BWD3FMRGA)	1-Apr-18	33,436	33,436	0	0	0	0	33,436	0	0	Aero	100.00%	100.00%	33,436	33,436	0	0	0	0	33,436	0	0	Aero	100.00%	100.00%	33,436	33,436	0	0	0	0	33,436	0	0
7725	400000766	Office Equipment	Standard tool case 26 parts knipex	1-Nov-17	33,233	33,233	33,233	0	0	0	0	33,233	0	AERO	100.00%	100.00%	33,233	33,233	33,233	0	0	0	0	33,233	0	AERO	100.00%	100.00%	33,233	33,233	33,233	0	0	0	0	33,233	0
8670	420000467	Electrical installation	Control Panel 25M High Mast Lighting Pole	1-Jul-17	33,129	33,129	33,129	0	0	0	0	33,129	0	Common	85.34%	86.31%	28,272	28,272	28,593	0	0	0	-321	28,593	0	Common	85.73%	85.73%	28,401	28,401	28,401	0	0	0	0	28,401	0
10241	450001154	Furniture and fixtures	Table without storage - 1500*700*850 Crew Frisking	15-Mar-18	33,079	33,079	33,079	0	0	0	0	33,079	0	AERO	100.00%	100.00%	33,079	33,079	33,079	0	0	0	0	33,079	0	AERO	100.00%	100.00%	33,079	33,079	33,079	0	0	0	0	33,079	0
10233	450001146	Furniture and fixtures	12 U Rack Crew Frisking	15-Mar-18	33,067	33,067	33,067	0	0	0	0	33,067	0	AERO	100.00%	100.00%	33,067	33,067	33,067	0	0	0	0	33,067	0	AERO	100.00%	100.00%	33,067	33,067	33,067	0	0	0	0	33,067	0
10246	450001159	Furniture and fixtures	Ash bins SS 304 grade for VVIP Terminal	3-May-18	33,000	33,000	0	0	0	0	33,000	0	0	Aero	100.00%	100.00%	33,000	33,000	0	0	0	0	33,000	0	0	Aero	100.00%	100.00%	33,000	33,000	0	0	0	0	33,000	0	0
9925	450000834	Furniture and fixtures	Signage-Toilet 4	1-Oct-16	32,995	32,995	32,995	32,995	0	0	0	0	32,995	Aero	100.00%	100.00%	32,995	32,995	32,995	32,995	0	0	0	0	32,995	Aero	100.00%	100.00%	32,995	32,995	32,995	32,995	0	0	0	0	32,995
9926	450000835	Furniture and fixtures	Signage - Toilet 5	1-Oct-16	32,994	32,994	32,994	32,994	0	0	0	0	32,994	Aero	100.00%	100.00%	32,994	32,994	32,994	32,994	0	0	0	0	32,994	Aero	100.00%	100.00%	32,994	32,994	32,994	32,994	0	0	0	0	32,994
9924	450000833	Furniture and fixtures	Signage-Toilet 3	1-Oct-16	32,988	32,988	32,988	32,988	0	0	0	0	32,988	Aero	100.00%	100.00%	32,988	32,988	32,988	32,988	0	0	0	0	32,988	Aero	100.00%	100.00%	32,988	32,988	32,988	32,988	0	0	0	0	32,988
7661	400000701	Office Equipment	Nokia Lumia 535 Mobile - BIAL Duty managers	25-Jul-16	32,950	32,950	32,950	32,950	0	0	0	0	32,950	Common	85.34%	86.31%	28,120	28,120	28,439	28,439	0	0	-320	0	28,439	Common	85.73%	85.73%	28,247	28,247	28,247	28,247	0	0	0	0	28,247
7774	400000815	Office Equipment	SAMSUNG 32" FULL HD SMART LED TV	4-May-18	32,784	32,784	0	0	0	0	32,784	0	0	Aero	100.00%	100.00%	32,784	32,784	0	0	0	0	32,784	0	0	Aero	100.00%	100.00%	32,784	32,784	0	0	0	0	32,784	0	0
5153	360001063	IT Equipment	HP Desktop Pro G1 MT Business tower desktop,	1-Oct-18	32,704	32,704	0	0	0	0	32,704	0	0	Aero	100.00%	100.00%	32,704	32,704	0	0	0	0	32,704	0	0	Aero	100.00%	100.00%	32,704	32,704	0	0	0	0	32,704	0	0
1189	240000855	100% Depreciation	Immigration-Custom-Level2 4KG Fire Extinguisher	3-Jan-20	32,697	0	0	0	0	32,697	0	0	0	Aero	100.00%	100.00%	32,697	0	0	0	0	32,697	0	0	0	Aero	100.00%	100.00%	32,697	0	0	0	0	32,697	0	0	0
843	240000485	100% Depreciation	Ultra Low Back Stool-Landside Traffic	2-Jan-17	32,633	32,633	32,633	32,633	0	0	0	0	32,633	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10413	450001346	Furniture and fixtures	table in b/w existing conference tabl-18mm top11	21-Apr-19	32,500	0	0	0	0	32,500	0	0	0	Common	85.34%	86.31%	27,736	0	0	0	0	27,736	0	0	0	Common	85.73%	85.73%	27,862	0	0	0	0	27,862	0	0	0
919	240000563	100% Depreciation	EVA Rubber Mat -10 mm thickness 2X2 ft-CISF Creche	2-Jan-18	32,115	32,115	32,115	0	0	0	0	32,115	0	AERO	100.00%	100.00%	32,115	32,115	32,115	0	0	0	0	32,115	0	AERO	100.00%	100.00%	32,115	32,115	32,115	0	0	0	0	32,115	0
844	240000486	100% Depreciation	Parking counter chairs-Landside Traffic	2-Jan-17	32,060	32,060	32,060	32,060	0	0	0	0	32,060	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
873	240000517	100% Depreciation	5 kg Fire Extinguisher	1-Jul-17	32,032	32,032	32,032	0	0	0	0	32,032	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10614	450001569	Furniture and fixtures	Dustbin on MS Frame-Remote Car Parking	21-Jan-20	31,913	0	0	0	0	31,913	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8045	400001098	Office Equipment	24' ALU AIR Ventilator with polycarbonate base	1-Oct-19	31,800	0	0	0	0	31,800	0	0	0	Common	85.34%	86.31%	27,138	0	0	0	0	27,138	0	0	0	Common	85.73%	85.73%	27,262	0	0	0	0	27,262	0	0	0
10486	450001419	Furniture and fixtures	PISA SINGLE SEATER SOFA	11-Dec-19	31,758	0	0	0	0	31,758	0	0	0	Common	85.34%	86.31%	27,102	0	0	0	0	27,102	0	0	0	Common	85.73%	85.73%	27,225	0	0	0	0	27,225	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019
989	240000636	100% Depreciation	FRP WASTE COLLECTION BIN YELLOW	3-Oct-18	31,620	31,620
10507	450001440	Furniture and fixtures	Reception table PTB East Pier Interior Works	6-Dec-19	31,565	0
7833	400000881	Office Equipment	Power Sprayer cum Duster	5-Jul-18	31,560	31,560
10053	450000966	Furniture and fixtures	Cupboards (38 X 36 X 18)	1-Jul-17	31,551	31,551
10706	590000002	Pop-Up Retail Plaza (Quad)	Dining Table-1500L*750D*750H	27-Feb-19	31,530	31,530
8022	400001075	Office Equipment	A0 Aluminium drawing hanger with trolley	1-Oct-19	31,506	0
10578	450001533	Furniture and fixtures	EXECUTIVE CHAIR - MEDIUM BACK MESH TYPE	2-Jan-20	31,500	0
1113	240000779	100% Depreciation	36/40W 2x2ft LED light fixture	2-Jan-20	31,388	0
968	240000615	100% Depreciation	lifebuoy- Orange color, Material-Polyethylen	6-Aug-18	31,360	31,360
10371	450001303	Furniture and fixtures	Highback Mesh Chair	11-Mar-19	31,250	31,250
7752	400000793	Office Equipment	Hioki IR4056-20 Insulation Tester	15-Feb-18	31,168	31,168
6266	380000275	Safety and security equipmen	AIRGUNS	10-Jun-16	31,123	31,123
4187	350000334	Communication Equipment - I	Corecomponents1 working M-BSS BLUCARD IN & OUT	2-Jul-18	31,120	31,120
10158	450001071	Furniture and fixtures	SS railing at Bus Gate19 & swing door	1-Jan-18	30,842	30,842
7736	400000777	Office Equipment	MAGNETIC TOOL HOLDER	1-Nov-17	30,833	30,833
7697	400000738	Office Equipment	Heli Coil Repair Set	4-Sep-17	30,810	30,810
6439	380000456	Safety and security equipmen	FIXED DOME INDOOR CAMERA NUC-21012-F2, PTE	18-Dec-18	30,750	30,750
5043	360000951	IT Equipment	24port 10/100/1000 unmanaged switch	1-Jul-17	30,519	30,519
1083	240000733	100% Depreciation	Fixing of signages	4-Jul-19	30,444	0
877	240000521	100% Depreciation	FIRE EXTINGUISHER	1-Jul-17	30,285	30,285
10037	450000950	Furniture and fixtures	Executive Chairs for TVOA Counters	10-May-17	30,199	30,199
10398	450001331	Furniture and fixtures	Steel Almirah	6-Jun-19	30,090	0
7828	400000873	Office Equipment	Samsung Galaxy S7 Edge	8-Jun-18	30,089	30,089
8634	420000431	Electrical & Power House Equ	Boarding Gate Number-Face Mounted Signage L1L121-	1-Mar-17	30,067	30,067
1079	240000729	100% Depreciation	Full Lit square 36W 3000K LED commercial light	9-May-19	30,000	0
7829	400000877	Office Equipment	Sony Cybershot DSC-RX100 20.2MP	16-Jul-18	30,000	30,000
8025	400001078	Office Equipment	Multi Touch Collaboratin Device:ThinkHub Mac Mini	1-Oct-19	30,000	0
10579	450001534	Furniture and fixtures	COAT HANGER	2-Jan-20	30,000	0
7655	400000695	Office Equipment	SAMSUNG 275 LTS REFRIGERATOR-CISF	1-Jun-16	29,999	29,999
6395	380000411	Safety and security equipmen	foam making branch	11-Oct-18	29,950	29,950
7684	400000724	Office Equipment	Samsung Galaxy A7 phone for CISF	1-Jan-17	29,799	29,799
9821	450000729	Furniture and fixtures	Anatom Slide MB Chair -ARFF	4-Apr-16	29,761	29,761
7705	400000746	Office Equipment	106" Motorized screen	1-Jul-17	29,758	29,758
6383	380000396	Safety and security equipmen	SICT_Fire Fighting systm work_ Emrgncy care room	6-Aug-18	29,566	29,566
826	240000468	100% Depreciation	HAND HELD SEARCH LIGHT-Britelite heavy duty	1-Jul-16	29,541	29,541
7729	400000770	Office Equipment	Digital torque wrench 0-50 NM	1-Nov-17	29,540	29,540
1031	240000680	100% Depreciation	HHYG-30150-ORIENT-30 TON JACK	7-Jan-19	29,520	29,520
7687	400000727	Office Equipment	Electronic Weighing Scale-150 Kgs-ARFF	20-Feb-17	29,515	29,515
2238	330000195	Air-conditioning	Air diffuser	2-Jan-20	29,500	0
7768	400000809	Office Equipment	Tea coffee vending machine -Police Station	14-Mar-18	29,500	29,500
10170	450001083	Furniture and fixtures	Center table - 600x1200-Waiting Area-II Flr-Alpha2	3-Jan-18	29,500	29,500
10531	450001483	Furniture and fixtures	P/P Task Chair CMF ,Helix High back H110	2-Jan-20	29,500	0
8787	420000585	Electrical & Power House Equ	Kirloskar SP3A- 5C2 Motor Pump CI/GP, 3PH	5-Apr-18	29,466	29,466
10320	450001239	Furniture and fixtures	2.1 mt wooden flush door laminate finish @ Chrech	16-Aug-18	29,401	29,401
1074	240000724	100% Depreciation	MTP850 3 wire Surveilance Kit with Mic	25-Apr-19	29,250	0
1019	240000667	100% Depreciation	ATL4482000K-BS200 INDUSTRIAL BENCH SHEAR	7-Jan-19	29,137	29,137
8576	420000372	Electrical installation	8 Way Tpn Double Door Mcb Db For T1A Refurb L0	1-Sep-16	29,081	29,081
7887	400000935	Office Equipment	Pulverizer	1-Oct-18	29,028	29,028
10397	450001330	Furniture and fixtures	Modular Table with Pedestal	6-Jun-19	29,028	0
10482	450001415	Furniture and fixtures	Godrej -fold desk size :- 1500 X 750	11-Dec-19	28,881	0
10435	450001368	Furniture and fixtures	pelmet of size 150 x 150mm	4-Jul-19	28,674	0
10230	450001143	Furniture and fixtures	Extinguisher Maintenance trolly	2-Jan-18	28,475	28,475
10327	450001246	Furniture and fixtures	TT Table Stage Club 18mm	1-Oct-18	28,380	28,380
1116	240000782	100% Depreciation	ABC Dry chemical powder type fire extinguisher	2-Jan-20	28,320	0
890	240000534	100% Depreciation	Parking Counter Chair	1-Oct-17	28,053	28,053
8641	420000438	Electrical & Power House Equ	Hot Air Oven 90 Liters capacity-STP Lab	3-Apr-17	28,052	28,052
10338	450001257	Furniture and fixtures	Mirrors in Reserved Transit lounge	15-Oct-18	28,037	28,037
10541	450001493	Furniture and fixtures	Health faucet & Bottle Trap	2-Jan-20	28,025	0
7779	400000820	Office Equipment	Loose Note Counting Machine	10-Apr-18	28,000	28,000
10405	450001338	Furniture and fixtures	DINING CHAIR - FEATHERLITE (GENIUS)	15-Apr-19	28,000	0
9920	450000829	Furniture and fixtures	COAT HOOK-Toilet 5	1-Oct-16	27,856	27,856
1144	240000810	100% Depreciation	BS Face plate 2 Port, white	30-Jan-20	27,612	0
10045	450000958	Furniture and fixtures	Table (1500X600X750)	1-Jul-17	27,566	27,566
8007	400001058	Office Equipment	75 INCHES/190 CM ADJUSTABLE LIGHT STAND	2-Apr-19	27,500	0
10376	450001308	Furniture and fixtures	KURLON MATTRESS 6' X 3'	12-Mar-19	27,500	27,500
915	240000559	100% Depreciation	Exide SMF battery, type EA42, 12V, 42AH	3-Oct-17	27,480	27,480
10427	450001360	Furniture and fixtures	Guidance Signage 2200x600x600	1-Jul-19	27,470	0
10121	450001034	Furniture and fixtures	Executive chair FP OPTIMA HB ML Adj Arm	1-Jul-17	27,350	27,350
5098	360001007	IT Equipment	Ethernet Routing Switch 3510 GT PWR Crew Frisking	15-Mar-18	27,303	27,303
8040	400001093	Office Equipment	Coffee/Tea Vending Machine 4 Option	1-Oct-19	27,140	0
9964	450000873	Furniture and fixtures	6ft Self Supporting Ladder-SS2006 Model	17-Jan-17	27,088	27,088
7741	400000782	Office Equipment	Interactive White board Julong-EyeRIS Finger Touch	1-Jan-18	27,030	27,030
7784	400000825	Office Equipment	Basic Surface mounted AED Cabinets	23-Apr-18	27,000	27,000
10216	450001129	Furniture and fixtures	Retro reflective Roadside Signages-Helipad	17-Feb-18	26,985	26,985
993	240000640	100% Depreciation	Seagate 2 TB Hard disk,	3-Oct-18	26,950	26,950
1018	240000666	100% Depreciation	Sports items for ARFF	1-Jan-19	26,634	26,634
10031	450000944	Furniture and fixtures	3.05 M Self Supporting Ladder 65mm Flat Step	1-Apr-17	26,624	26,624
1054	240000704	100% Depreciation	EAR CUP for HEADSET	23-Jan-19	26,600	26,600
10596	450001551	Furniture and fixtures	visitors chairs medium back with cushion	2-Jan-20	26,550	0
7975	400001026	Office Equipment	5004095001-WERA-ZYKLO HYBRID RATCHET set 1/	25-Mar-19	26,400	26,400
10717	590000013	Pop-Up Retail Plaza (Quad)	Fire extinguishers stand	27-Feb-19	26,194	26,194
10496	450001429	Furniture and fixtures	POWER BEAM	11-Dec-19	26,051	0
5395	360001317	IT Equipment	VSP 9000 High Speed Fan Tray	1-Oct-19	26,000	0
10145	450001058	Furniture and fixtures	Glass discussion table for COO's Office	1-Jan-18	25,960	25,960
10565	450001520	Furniture and fixtures	Cushion chair with Arms	2-Jan-20	25,960	0
10457	450001390	Furniture and fixtures	BMA & SBD Toilet Directional Signage	1-Jul-19	25,874	0
10116	450001029	Furniture and fixtures	Over head Cabinets size 5500Lx320Wx600H-E&M	1-Jul-17	25,866	25,866
10077	450000990	Furniture and fixtures	1500X450mm Storage Unit 1200mm high-Document Off	1-Jul-17	25,830	25,830
854	240000496	100% Depreciation	Electrical Fixutrues	1-Jul-17	25,820	25,820
7884	400000932	Office Equipment	Dough kneader	1-Oct-18	25,801	25,801
10474	450001407	Furniture and fixtures	Godrej LINEA Desk Based System - 1050mm H	11-Dec-19	25,780	0
9923	450000832	Furniture and fixtures	WASTE BIN-Toilet 5	1-Oct-16	25,657	25,657
10326	450001245	Furniture and fixtures	Work table with 2 US 2 x 6 x 34 inch	1-Oct-18	25,600	25,600
1042	240000692	100% Depreciation	FC60/24-ELAK-FAST CHARGER 60AMP	7-Jan-19	25,520	25,520
10072	450000985	Furniture and fixtures	1200 dia Discussion table-A-D-01, A-D-02	1-Jul-17	25,399	25,399
10484	450001417	Furniture and fixtures	CAFÉ TABLE - Rectangular size :-750 x 750	11-Dec-19	25,215	0
10238	450001151	Furniture and fixtures	Table without storage - 900*450*850 Crew Frisking	15-Mar-18	25,203	25,203
1132	240000798	100% Depreciation	HAVC works @ Conference rooms at Alpha - 2	2-Jan-20	25,193	0
1134	240000800	100% Depreciation	HAVC works @ Conference rooms at Alpha - 2	2-Jan-20	25,193	0
10054	450000967	Furniture and fixtures	Chairs Pass office renovation	1-Jul-17	25,007	25,007
1151	240000817	100% Depreciation	Barricading tapes	2-Jan-20	25,000	0
6357	380000368	Safety and security equipmen	FIRE EXTINGUISHERS-ABC 9kg capacity	1-Oct-17	24,957	24,957
8059	400001112	Office Equipment	Jabra Speaker for COO Office	1-Oct-19	24,900	0
7900	400000948	Office Equipment	LG Washing M/c. T8081 NEDL8	13-Nov-18	24,780	24,780
8860	420000663	Roads - Parking & Cargo roac	SINGLE Phase Energy Meter-P7 Parking	1-Jan-19	24,780	24,780
10273	450001192	Furniture and fixtures	High Rised Chair with footrest	17-Jul-18	24,780	24,780
10549	450001501	Furniture and fixtures	STEEL ALMIRAH 5.5FT H X 3FT W X 21INCH D	2-Jan-20	24,730	0
7904	400000952	Office Equipment	Samsung Refrigerator RT28N3083S9	9-Nov-18	24,700	24,700
7823	400000868	Office Equipment	Air Curtain for E & M	1-Apr-18	24,684	24,684
7919	400000967	Office Equipment	Patila 30" inch with lid	27-Nov-18	24,640	24,640
8130	400001190	Office Equipment	Rope line 15 meters	2-Jan-20	24,600	0
8776	420000574	Airlines & Lounges	OFC Connectivity to new Medical centre from New DC	19-Jan-18	24,600	24,600
7962	400001011	Office Equipment	Cordless Impact Wrench	31-Jan-19	24,593	24,593
7857	400000905	Office Equipment	Nikon D3300 DSLR	5-Jul-18	24,531	24,531
864	240000508	100% Depreciation	Ladder-10'	1-Jul-17	24,526	24,526
8134	400001194	Office Equipment	Nikon 16 X 50 EX binocular	2-Jan-20	24,454	0
10155	450001068	Furniture and fixtures	Wooden Table-COO Office	2-Jan-18	24,397	24,397
960	240000607	100% Depreciation	Sunglasses for Apron Controllers	2-Jul-18	24,366	24,366
7674	400000714	Office Equipment	Exhaust Fans-Labr Cant-Next Blue Dart	9-Dec-16	24,327	24,327
9959	450000868	Furniture and fixtures	Godrej 4 door Book case	9-Nov-16	24,160	24,160
10144	450001057	Furniture and fixtures	Glass Writing Board with Vinyl Backing-Ply 6'x4'	1-Jan-18	24,072	24,072
1011	240000658	100% Depreciation	SECURITY BATON WITH FLASH LIGHT	27-Nov-18	24,050	24,050
1111	240000768	100% Depreciation	Doorset door closer DC-ext	12-Feb-20	24,022	0
10318	450001237	Furniture and fixtures	Roller Blinders 1.2 mt * 1.5 mts CRECHE FACILITY	16-Aug-18	24,001	24,001
1160	240000826	100% Depreciation	HEAT PROOF GLOVES	2-Jan-20	24,000	0
1612	260000446	Buildings - Operations, Secur	Shaft Door-Toilet 1	1-Oct-16	23,789	23,789
10512	450001445	Furniture and fixtures	Pufy PTB East Pier Interior Works	6-Dec-19	23,730	0
7775	400000816	Office Equipment	HP OFFICEJET PRO 8730 ALL-IN-ONE PRINTER	26-Apr-18	23,625	23,625
5008	360000914	IT Equipment	HP OfficeJet 7612 Printer for Innovation Lab	3-Aug-16	23,621	23,621
1588	260000422	Buildings - Operations, Secur	Shaft Door-Toilet 5	1-Oct-16	23,612	23,612
8121	400001181	Office Equipment	PEDESTRIAL FAN	2-Jan-20	23,600	0
10151	450001064	Furniture and fixtures	Executive Table-GM Cabin-BDMS (Aster)	1-Jan-18	23,600	23,600
10261	450001178	Furniture and fixtures	Bed made of 19mm tick paywood (30X74)	6-Aug-18	23,600	23,600
5066	360000975	IT Equipment	HP Office Jet Pro 8730 for advisor to ED	11-Dec-17	23,500	23,500
5067	360000976	IT Equipment	HP Office Jet Pro 8730 for ICT Store Standby	11-Dec-17	23,500	23,500
7748	400000789	Office Equipment	HP OFFICEJET PRO 8730 ALL-IN-ONE PRINTER-CF	1-Jan-18	23,500	23,500
7766	400000807	Office Equipment	HP OfficeJet Pro 8730 Printer-Javed Malik	4-Jan-18	23,500	23,500
10537	450001489	Furniture and fixtures	pantry counter of size 1200mmX 750mmX850mm	2-Jan-20	23,470	0
7999	400001050	Office Equipment	SONY DSC-HX 400 50X OPTICAL ZOOM	2-Apr-19	23,430	0
883	240000527	100% Depreciation	Block D-Soap Dispenser - Push Button	1-Jul-17	23,334	23,334
6405	380000422	Safety and security equipmen	ABC 9kg capacity Fire Extinguisher-WBB	1-Oct-18	23,264	23,264
5040	360000948	IT Equipment	Cat 6 UTP Cable Box - 305 Mtrs	1-Jul-17	23,221	23,221
10210	450001123	Furniture and fixtures	Circular Convex mirror-P7	1-Jan-18	23,132	23,132
8115	400001175	Office Equipment	CABLE DRUM 20 MTRS	2-Jan-20	23,000	0
10580	450001535	Furniture and fixtures	P&F Circular Meeting Table	2-Jan-20	23,000	0
4194	350000341	Communication Equipment - I	Counter Communication system	12-Aug-18	22,932	22,932
5982	370000286	Software & program licenses	AURA R7 ANALOG NEW LIC:NU	7-Jan-20	22,912	0
841	240000483	100% Depreciation	Phoenix Plus Strolly 55 Suitcase-Airside Operation	2-Jan-17	22,900	22,900
10426	450001359	Furniture and fixtures	Guidance Signage 2500x600x600	1-Jul-19	22,892	0
7778	400000819	Office Equipment	Eurekha Forbes Aquagurad Reviva RO	16-Apr-18	22,864	22,864
7866	400000914	Office Equipment	Ipad Wi-Fi32GB-Space Gray,	26-Jul-18	22,650	22,650
10712	590000008	Pop-Up Retail Plaza (Quad)	Emergency Signage	27-Feb-19	22,556	22,556
8015	400001068	Office Equipment	1000 mm Polycarbonate Convex Mirror with pole	1-Jul-19	22,501	0
6402	380000418	Safety and security equipmen	Under Vechicle search mirror	9-Oct-18	22,500	22,500
980	240000627	100% Depreciation	DUNE High Back Chair Prime	2-Jul-18	22,464	22,464
9950	450000859	Furniture and fixtures	COAT HOOK-Toilet 6	1-Oct-16	22,452	22,452
1109	240000766	100% Depreciation	soap dispenser	12-Feb-20	22,354	0
990	240000637	100% Depreciation	FRP WASTE COLLECTION BIN BROWN	3-Oct-18	22,320	22,320
9965	450000874	Furniture and fixtures	EXECUTIVE CHAIR-HIGH BACK MESH-AFRRO Offic	12-Jan-17	22,282	22,282
8792	420000590	Electrical & Power House Equ	Digitalization of electrical checklist	11-Apr-18	22,200	22,200
7767	400000808	Office Equipment	HP OfficeJet Pro 8730 Printer - MD Office	4-Jan-18	22,190	22,190
10254	450001167	Furniture and fixtures	Mystro 3 seater sofa for CISF GO office at PTB	1-Apr-18	22,125	22,125
8046	400001099	Office Equipment	Sony Cybershot DSC-WX500/B 18.2MP Digital Camera	12-Nov-19	22,000	0
7696	400000737	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	11-Apr-17	21,817	21,817
7714	400000755	Office Equipment	LG 28 Litres Microwave Oven-Departure Lounge	2-Oct-17	21,760	21,760
8053	400001106	Office Equipment	Espon dot matrix printer FX-2175 DMP	11-Nov-19	21,713	0
8054	400001107	Office Equipment	Espon dot matrix printer FX-2175 DMP	11-Nov-19	21,713	0
8055	400001108	Office Equipment	Espon dot matrix printer FX-2175 DMP	11-Nov-19	21,713	0
8056	400001109	Office Equipment	Espon dot matrix printer FX-2175 DMP	11-Nov-19	21,713	0
1041	240000691	100% Depreciation	500-173-MITUTOYO-300MM DIGITAL CALIPER	7-Jan-19	21,675	21,675
1128	240000794	100% Depreciation	END OF LINE ADAPTER	2-Jan-20	21,616	0
1023	240000672	100% Depreciation	EDI3124000K-EDISON-INFRARED THERMOMETER	7-Jan-19	21,580	21,580
5411	360001334	IT Equipment	Network items for Transit lounge	2-Jan-20	21,486	0
9979	450000889	Furniture and fixtures	Perge 3 seater chair : Godrej	24-Jan-17	21,420	21,420
6718	380000793	Safety and security equipmen	2KG CYLINDER WITH HFC CLEAN AGENT	2-Jan-20	21,405	0
7754	400000795	Office Equipment	Samsung C7-Pro Smart Phone-Inline Duty Mgr	5-Feb-18	21,400	21,400
10269	450001186	Furniture and fixtures	Women frisking booth	6-Aug-18	21,240	21,240
10526	450001478	Furniture and fixtures	Fire rated Plywood with laminate finish boxing &	2-Jan-20	21,240	0
1010	240000657	100% Depreciation	LED BATON RECHARGEABLE - RED & GREEN	27-Nov-18	21,200	21,200
7932	400000980	Office Equipment	Tissue paper dispenser	15-Oct-18	21,028	21,028
7969	400001020	Office Equipment	Customised trolley for 43" docking station	27-Feb-19	21,000	21,000
10506	450001439	Furniture and fixtures	6 Seater Table PTB East Pier Interior Works	6-Dec-19	20,968	0
3715	340001471	Airport Equipment - Operation	Trimble – Spectra Precision QM 95-Laser Measuring	4-Jan-17	20,843	20,843
9963	450000872	Furniture and fixtures	Hydraulic Trolley 2.5T Capacity	12-Jan-17	20,839	20,839
1035	240000684	100% Depreciation	KEN5033520K-HYDRAULIC PULLER SET(25-PCE)	7-Jan-19	20,810	20,810
9954	450000863	Furniture and fixtures	WASTE BIN-Toilet 6	1-Oct-16	20,679	20,679
10268	450001185	Furniture and fixtures	Supply of Modular workstation 1500+1500LX600DX120(	6-Aug-18	20,650	20,650
10532	450001484	Furniture and fixtures	reception table of size 1500mmX750mmX1200mm	2-Jan-20	20,650	0
7967	400001018	Office Equipment	Hand Pallet truck, 2.5 tone capacity, 1200x1000mm	14-Mar-19	20,500	20,500
9872	450000780	Furniture and fixtures	Workstation Wt Pedastal- 8 Mod-Bial Off-T1A R- L1	1-Sep-16	20,176	20,176
9877	450000785	Furniture and fixtures	Discussion Table- Bial Office - T1A Refurb-Level 1	1-Sep-16	20,175	20,175
10245	450001158	Furniture and fixtures	Table 1200LX600DX750HT	13-Apr-18	20,060	20,060
3776	340001533	Office Equipment	Air Curtain with Door Sensor	1-Jan-18	20,004	20,004

S NO	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017

S NO	Asset	Group Description	Description	Date of Capitalisation	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
1073	240000723	100% Depreciation	Electric sensor for fixing in Fireman Helmet	5-May-19	20,000	0	0	0	0	20,000	0	0	0	Aero	100.00%	100.00%	20,000	0	0	0	0	20,000	0	0	0	Aero	100.00%	100.00%	20,000	0	0	0	0	20,000	0	0	0
10414	450001347	Furniture and fixtures	writing board of alkosign	21-Apr-19	20,000	0	0	0	0	20,000	0	0	0	Common	85.34%	86.31%	17,068	0	0	0	0	17,068	0	0	0	Common	85.73%	85.73%	17,146	0	0	0	0	17,146	0	0	0
1094	240000744	100% Depreciation	BMA& SBD 110Watts LED street light fixture	1-Jul-19	19,988	0	0	0	0	19,988	0	0	0	Aero	100.00%	100.00%	19,988	0	0	0	0	19,988	0	0	0	Aero	100.00%	100.00%	19,988	0	0	0	0	19,988	0	0	0
7756	400000797	Office Equipment	HP Laser Jet Color Pro M154nw Printer-CPO	5-Feb-18	19,950	19,950	19,950	0	0	0	0	19,950	0	COMMON	85.34%	86.31%	17,025	17,025	17,219	0	0	0	-194	17,219	0	COMMON	85.73%	85.73%	17,103	17,103	17,103	0	0	0	0	17,103	0
9955	450000864	Furniture and fixtures	Signage-Toilet 2A	1-Oct-16	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941
9956	450000865	Furniture and fixtures	Signage-Toilet 2B	1-Oct-16	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941
9957	450000866	Furniture and fixtures	SIGNAGE-Toilet 6	1-Oct-16	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941
9958	450000867	Furniture and fixtures	Tolilet signage-Toilet 1	1-Oct-16	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941	Aero	100.00%	100.00%	19,941	19,941	19,941	19,941	0	0	0	0	19,941
8049	400001102	Office Equipment	Mobatime DCF Multi-4	1-Oct-19	19,849	0	0	0	0	19,849	0	0	0	Aero	100.00%	100.00%	19,849	0	0	0	0	19,849	0	0	0	Aero	100.00%	100.00%	19,849	0	0	0	0	19,849	0	0	0
996	240000643	100% Depreciation	PESTO FLASH Low Line model	27-Nov-18	19,824	19,824	0	0	0	0	19,824	0	0	Aero	100.00%	100.00%	19,824	19,824	0	0	0	0	19,824	0	0	Aero	100.00%	100.00%	19,824	19,824	0	0	0	0	19,824	0	0
10325	450001244	Furniture and fixtures	Work table with 2 US 2 x 5 x 34 inch	1-Oct-18	19,700	19,700	0	0	0	0	19,700	0	0	Common	85.34%	86.31%	16,812	16,812	0	0	0	0	16,812	0	0	Common	85.73%	85.73%	16,889	16,889	0	0	0	0	16,889	0	0
867	240000511	100% Depreciation	Wall Reclining Ladders 3mmflt stp - 8ft	1-Jul-17	19,660	19,660	19,660	0	0	0	0	19,660	0	Aero	100.00%	100.00%	19,660	19,660	19,660	0	0	0	0	19,660	0	Aero	100.00%	100.00%	19,660	19,660	19,660	0	0	0	0	19,660	0
6394	380000410	Safety and security equipmen	hose bridge	11-Oct-18	19,600	19,600	0	0	0	0	19,600	0	0	Aero	100.00%	100.00%	19,600	19,600	0	0	0	0	19,600	0	0	Aero	100.00%	100.00%	19,600	19,600	0	0	0	0	19,600	0	0
8587	420000383	Electrical installation	Electrical Works At All Ict Server Rooms	1-Sep-16	19,591	19,591	19,591	19,591	0	0	0	0	19,591	Common	85.34%	86.31%	16,719	16,719	16,909	16,909	0	0	-190	0	16,909	Common	85.73%	85.73%	16,795	16,795	16,795	16,795	0	0	0	0	16,795
9905	450000814	Furniture and fixtures	Notice Boards-Labour Canteen-Next to Blue Dart Bui	9-Dec-16	19,536	19,536	19,536	19,536	0	0	0	0	19,536	Common	85.34%	86.31%	16,672	16,672	16,861	16,861	0	0	-189	0	16,861	Common	85.73%	85.73%	16,748	16,748	16,748	16,748	0	0	0	0	16,748
10444	450001377	Furniture and fixtures	BMA & SBD Emergency Exit Signage	1-Jul-19	19,512	0	0	0	0	19,512	0	0	0	Aero	100.00%	100.00%	19,512	0	0	0	0	19,512	0	0	0	Aero	100.00%	100.00%	19,512	0	0	0	0	19,512	0	0	0
10448	450001381	Furniture and fixtures	BMA & SBD Emergency Exit Signage	1-Jul-19	19,512	0	0	0	0	19,512	0	0	0	Aero	100.00%	100.00%	19,512	0	0	0	0	19,512	0	0	0	Aero	100.00%	100.00%	19,512	0	0	0	0	19,512	0	0	0
10300	450001219	Furniture and fixtures	Table with laminated board: 1.5X0.6X0.75	16-Jul-18	19,500	19,500	0	0	0	0	19,500	0	0	Common	85.34%	86.31%	16,641	16,641	0	0	0	0	16,641	0	0	Common	85.73%	85.73%	16,717	16,717	0	0	0	0	16,717	0	0
10153	450001066	Furniture and fixtures	Storage Units-GM Cabin-BDMS (Aster)	1-Jan-18	19,470	19,470	19,470	0	0	0	0	19,470	0	common	85.34%	86.31%	16,616	16,616	16,805	0	0	0	-189	16,805	0	common	85.73%	85.73%	16,691	16,691	16,691	0	0	0	0	16,691	0
10592	450001547	Furniture and fixtures	cushoned high back chair for Sr. CASO	2-Jan-20	19,470	0	0	0	0	19,470	0	0	0	Aero	100.00%	100.00%	19,470	0	0	0	0	19,470	0	0	0	Aero	100.00%	100.00%	19,470	0	0	0	0	19,470	0	0	0
8075	400001128	Office Equipment	Oppo-A9 8GB/128GB, IME#	3-Jan-20	19,420	0	0	0	0	19,420	0	0	0	Aero	100.00%	100.00%	19,420	0	0	0	0	19,420	0	0	0	Aero	100.00%	100.00%	19,420	0	0	0	0	19,420	0	0	0
7651	400000691	Office Equipment	Apple Iphone 5S,16GB-Thoughtwork	13-Apr-16	19,412	19,412	19,412	19,412	0	0	0	0	19,412	Aero	100.00%	100.00%	19,412	19,412	19,412	19,412	0	0	0	0	19,412	Common	85.73%	85.73%	16,642	16,642	16,642	16,642	0	0	0	0	16,642
10489	450001422	Furniture and fixtures	GRETA HIGH BACK CHAIR(COO & CIO ROOM)	11-Dec-19	19,307	0	0	0	0	19,307	0	0	0	Common	85.34%	86.31%	16,477	0	0	0	0	16,477	0	0	0	Common	85.73%	85.73%	16,552	0	0	0	0	16,552	0	0	0
7686	400000726	Office Equipment	Paper Shredder for AEOC	1-Jan-17	19,236	19,236	19,236	19,236	0	0	0	0	19,236	Common	85.34%	86.31%	16,416	16,416	16,603	16,603	0	0	-187	0	16,603	Common	85.73%	85.73%	16,491	16,491	16,491	16,491	0	0	0	0	16,491
10453	450001386	Furniture and fixtures	BMA & SBD Godrej Medium back Chairs	1-Jul-19	19,035	0	0	0	0	19,035	0	0	0	Aero	100.00%	100.00%	19,035	0	0	0	0	19,035	0	0	0	Aero	100.00%	100.00%	19,035	0	0	0	0	19,035	0	0	0
7739	400000780	Office Equipment	Vaccum Cleaner -Euro Clean Bravo	1-Jan-18	19,000	19,000	19,000	0	0	0	0	19,000	0	AERO	100.00%	100.00%	19,000	19,000	19,000	0	0	0	0	19,000	0	AERO	100.00%	100.00%	19,000	19,000	19,000	0	0	0	0	19,000	0
1093	240000743	100% Depreciation	BMA & SBD 2 x 28W FTL T5 Suspended/Recess Lumir	1-Jul-19	18,960	0	0	0	0	18,960	0	0	0	Aero	100.00%	100.00%	18,960	0	0	0	0	18,960	0	0	0	Aero	100.00%	100.00%	18,960	0	0	0	0	18,960	0	0	0
7849	400000897	Office Equipment	Fellowes Laminating machine- Venus A3	27-Jul-18	18,950	18,950	0	0	0	0	18,950	0	0	Aero	100.00%	100.00%	18,950	18,950	0	0	0	0	18,950	0	0	Aero	100.00%	100.00%	18,950	18,950	0	0	0	0	18,950	0	0
10202	450001115	Furniture and fixtures	Conference Table	1-Mar-18	18,880	18,880	18,880	0	0	0	0	18,880	0	COMMON	85.34%	86.31%	16,112	16,112	16,295	0	0	0	-183	16,295	0	COMMON	85.73%	85.73%	16,185	16,185	16,185	0	0	0	0	16,185	0
10265	450001182	Furniture and fixtures	Storage units, 18mm thk prelam article boards	6-Aug-18	18,880	18,880	0	0	0	0	18,880	0	0	Aero	100.00%	100.00%	18,880	18,880	0	0	0	0	18,880	0	0	Aero	100.00%	100.00%	18,880	18,880	0	0	0	0	18,880	0	0
10561	450001516	Furniture and fixtures	Supplying TV Stand	2-Jan-20	18,880	0	0	0	0	18,880	0	0	0	Aero	100.00%	100.00%	18,880	0	0	0	0	18,880	0	0	0	Aero	100.00%	100.00%	18,880	0	0	0	0	18,880	0	0	0
876	240000520	100% Depreciation	Floor Mount stand for above extinguishers	1-Jul-17	18,831	18,831	18,831	0	0	0	0	18,831	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9859	450000767	Furniture and fixtures	Storage Rack 2 (7X2X2)	28-Jul-16	18,611	18,611	18,611	18,611	0	0	0	0	18,611	Common	85.34%	86.31%	15,882	15,882	16,063	16,063	0	0	-181	0	16,063	Common	85.73%	85.73%	15,955	15,955	15,955	15,955	0	0	0	0	15,955
931	240000575	100% Depreciation	Waste Collection Bins - Brown	9-Mar-18	18,600	18,600	18,600	0	0	0	0	18,600	0	AERO	100.00%	100.00%	18,600	18,600	18,600	0	0	0	0	18,600	0	AERO	100.00%	100.00%	18,600	18,600	18,600	0	0	0	0	18,600	0
1064	240000714	100% Depreciation	Various Kitchen items for CISF canteen	8-Jan-19	18,583	18,583	0	0	0	0	18,583	0	0	Aero	100.00%	100.00%	18,583	18,583	0	0	0	0	18,583	0	0	Aero	100.00%	100.00%	18,583	18,583	0	0	0	0	18,583	0	0
8943	420000760	Airlines & Lounges	Potable Submersible Pump-750 LPM-Remote Car Parkir	21-Jan-20	18,554	0	0	0	0	18,554	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8944	420000761	Airlines & Lounges	Non Potable Submersible Pump-300 LPM-Remote Car F	21-Jan-20	18,554	0	0	0	0	18,554	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8945	420000762	Airlines & Lounges	Kitchen Potable Pump-80 LPM-Remote Car Parking	21-Jan-20	18,554	0	0	0	0	18,554	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8946	420000763	Airlines & Lounges	Car Wash Submersible Pump-50 LPM-Remote Car Parl	21-Jan-20	18,554	0	0	0	0	18,554	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
865	240000509	100% Depreciation	HYDRAULIC TROLLEY 2.5T CAPACITY	1-Jul-17	18,515	18,515	18,515	0	0	0	0	18,515	0	Aero	100.00%	100.00%	18,515	18,515	18,515	0	0	0	0	18,515	0	Aero	100.00%	100.00%	18,515	18,515	18,515	0	0	0	0	18,515	0
872	240000516	100% Depreciation	LED 24W ROUND DOWN LIGHT FIXTURE,4000K	1-Jul-17	18,459	18,459	18,459	0	0	0	0	18,459	0	Aero	100.00%	100.00%	18,459	18,459	18,459	0	0	0	0	18,459	0	Aero	100.00%	100.00%	18,459	18,459	18,459	0	0	0	0	18,459	0
7738	400000779	Office Equipment	SAMSUNG GALAXY J7 PRO,64 GB,BLACK	5-Jan-18	18,400	18,400	18,400	0	0	0	0	18,400	0	AERO	100.00%	100.00%	18,400	18,400	18,400	0	0	0	0	18,400	0	AERO	100.00%	100.00%	18,400	18,400	18,400	0	0	0	0	18,400	0
7858	400000906	Office Equipment	Samsung Galaxy J7 Pro 64GB, IMEI: 35867408559658	4-Jul-18	18,400	18,400	0	0	0	0	18,400	0	0	Aero	100.00%	100.00%	18,400	18,400	0	0	0	0	18,400	0	0	Aero	100.00%	100.00%	18,400	18,400	0	0	0	0	18,400	0	0
7859	400000907	Office Equipment	Samsung Galaxy J7 Pro 64GB, IMEI: 35867408425792	4-Jul-18	18,400	18,400	0	0	0	0	18,400	0	0	Aero	100.00%	100.00%	18,400	18,400	0	0	0	0	18,400	0	0	Aero	100.00%	100.00%	18,400	18,400	0	0	0	0	18,400	0	0
7860	400000908	Office Equipment	Samsung Galaxy J7 Pro 64GB,	4-Jul-18	18,400	18,400	0	0	0	0	18,400	0	0	Aero	100.00%	100.00%	18,400	18,400	0	0	0	0	18,400	0	0	Aero	100.00%	100.00%	18,400	18,400	0	0	0	0	18,400	0	0
7861	400000909	Office Equipment	Samsung Galaxy J7 Pro 64GB,	4-Jul-18	18,400	18,400	0	0	0	0	18,400	0	0	Common	85.34%	86.31%	15,703	15,703	0	0	0	0	15,703	0	0	Common	85.73%	85.73%	15,774	15,774	0	0	0	0	15,774	0	0
7769	400000810	Office Equipment	LG Refrigerator	4-May-18	18,355	18,355	0	0	0	0	18,355	0	0	Aero	100.00%	100.00%	18,355	18,355	0	0	0	0	18,355	0	0	Aero	100.00%	100.00%	18,355	18,355	0	0	0	0	18,355	0	0
10293	450001212	Furniture and fixtures	Crib&Mattresses -4' wide & 51 1/4' long	16-Aug-18	18,342	18,342	0	0	0	0	18,342	0	0	Aero	100.00%	100.00%	18,342	18,342	0	0	0	0	18,342	0	0	Aero	100.00%	100.00%	18,342	18,342	0	0	0	0	18,342	0	0
935	240000579	100% Depreciation	LED TUBE LIGHT 18/20W	15-Feb-18	18,260	18,260	18,260	0	0	0	0	18,260	0	AERO	100.00%	100.00%	18,260	18,260	18,260	0	0	0	0	18,260	0	AERO	100.00%	100.00%	18,260	18,260	18,260	0	0	0	0	18,260	0
7979	400001030	Office Equipment	Fenix UC52 Rechargable smart Flash light -02 nos	8-Jan-19	18,150	18,150	0	0	0	0	18,150	0	0	Aero	100.00%	100.00%	18,150	18,150	0	0	0	0	18,150	0	0	Aero	100.00%	100.00%	18,150	18,150	0	0	0	0	18,150	0	0
7874	400000922	Office Equipment	RO water @ CRECHE FACILITY	16-Aug-18	18,001	18,001	0	0	0	0	18,001	0	0	Common	85.34%	86.31%	15,362	15,362	0	0	0	0	15,362	0	0	Common	85.73%	85.73%	15,432	15,432	0	0	0	0	15,432	0	0
954	240000599	100% Depreciation	Fake Note DetectorMini Jumbo ET-End	10-Apr-18	18,000	18,000	0	0	0	0	18,000	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7745	400000786	Office Equipment	3M FRONT FILM - PROJECTOR SCREEN	4-Jan-18	18,000	18,000	18,000	0	0	0	0	18,000	0	COMMON	85.34%	86.31%	15,361	15,361	15,536	0	0	0	-175	15,536	0	COMMON	85.73%	85.73%	15,431	15,431	15,431	0	0	0	0	15,431	0
5192	360001107	IT Equipment	Wi-Fi Engenius Modem(ENH 202)	15-Apr-19	17,980	0	0	0	0	17,980	0	0	0	Aero	100.00%	100.00%	17,980	0	0	0	0	17,980	0	0	0	Aero	100.00%	100.00%	17,980	0	0	0	0	17,980	0	0	0
5007	360000913	IT Equipment	Samsung Tab for Thoughtworks BIAL App	15-Sep-16	17,924	17,924	17,924	17,924	0	0	0	0	17,924	Aero	100.00%	100.00%	17,924	17,924	17,924	17,924	0	0	0	0	17,924	Common	85.73%	85.73%	15,366	15,366	15,366	15,366	0	0	0	0	15,366
9974	450000884	Furniture and fixtures	CCTV Monitoring Table	24-Jan-17	17,850	17,850	17,850	17,850	0	0	0	0	17,850	Aero	100.00%	100.00%	17,850	17,850	17,850	17,850	0	0	0	0	17,850	Aero	100.00%	100.00%	17,850	17,850	17,850	17,850	0	0	0	0	17,850
10471	450001404	Furniture and fixtures	WoodenStorageCabinet4'3"Hx 6'8"W x 1'6"D	1-Oct-19	17,800	0	0	0	0	17,800	0	0	0	Common	85.34%	86.31%	15,191	0	0	0	0	15,191	0	0	0	Common	85.73%	85.73%	15,260	0	0	0	0	15,260	0	0	0
7845	400000893	Office Equipment	HP LaserJet Pro MFP M128fn, S/N: CNBKL28K3K	9-Jul-18	17,765	17,765	0	0	0	0	17,765	0	0	Aero	100.00%	100.00%	17,765	17,765	0	0	0	0	17,765	0	0	Aero	100.00%	100.00%	17,765	17,765	0	0	0	0	17,765	0	0
1120	240000786	100% Depreciation	PVC waste bins of size 300mm high	2-Jan-20	17,700	0	0	0	0	17,700	0	0	0	Aero	100.00%	100.00%	17,700	0	0	0	0	17,700	0	0	0	Aero	100.00%	100.00%	17,700	0	0	0	0	17,700	0	0	0
10264	450001181	Furniture and fixtures	Task Chair CMF- Medium back, Ergonomic design	6-Aug-18	17,700	17,700	0	0	0	0	17,700	0	0	Aero	100.00%	100.00%	17,700	17,700	0	0	0	0	17,700	0	0	Aero	100.00%	100.00%	17,700	17,700	0	0	0	0	17,700	0	0
10316	450001235	Furniture and fixtures	Side table 500mm X 500mm with 12mm frosted glass	6-Aug-18	17,700	17,700	0	0	0	0	17,700	0	0	Common	85.34%	86.31%	15,105	15,105	0	0	0	0	15,105	0	0	Common	85.73%	85.73%	15,174	15,174	0	0	0	0	15,174	0	0
10438	450001371	Furniture and fixtures	L shaped table wit 25mm thick size1.35x0.70x0.75	4-Jul-19	17,700	0	0	0	0	17,700	0	0	0	Aero	100.00%	100.00%	17,700	0	0	0	0	17,700	0	0	0	Aero	100.00%	100.00%	17,700	0	0	0	0	17,700	0	0	0
7761	400000802	Office Equipment	IFB Microwave Oven 25BC SDD1	20-Feb-18	17,700	17,700	17,700	0	0	0	0	17,700	0	AERO	100.00%	100.00%	17,700	17,700	17,700	0	0	0	0	17,700	0	AERO	100.00%	100.00%	17,700	17,700	17,700	0	0	0	0	17,700	0
5974	370000278	Software & program licenses	Elevator License for Crew frisking	12-Feb-20	17,500	0	0	0	0	17,500	0	0	0	Aero	100.00%	100.00%	17,500	0	0	0	0	17,500	0	0	0	Aero	100.00%	100.00%	17,500	0	0	0	0	17,500	0	0	0
5999	370000308	Software & program licenses	Elevator License for AOCC In coordination wt CEIG	29-Jan-20	17,500	0	0	0	0	17,500	0	0	0	Aero	100.00%	100.00%	17,500	0	0	0	0	17,500	0	0	0	Aero	100.00%	100.00%	17,500	0	0	0	0	17,500	0	0	0
10370	450001302	Furniture and fixtures	Glass top round table	11-Mar-19	17,500	17,500	0	0	0	0	17,500	0	0	Common	85.34%	86.31%	14,935	14,935	0	0	0	0	14,935	0	0	Common	85.73%	85.73%	15,002	15,002	0	0	0	0	15,002	0	0
7647	400000687	Office Equipment	Sony Xperia T2 Ultra Black-Thoughtworks Projects	3-Apr-16	17,490	17,490	17,490	17,490	0	0	0	0	17,490	Aero	100.00%	100.00%	17,490	17,490	17,490	17,490	0	0	0	0	17,490	Common	85.73%	85.73%	14,994	14,994	14,994	14,994	0	0	0	0	14,994
8737	420000535	Electrical & Power House Equ	Luminus 2.5 KVA UPS to CISF Creche	2-Jan-18	17,464	17,464	17,464	0	0	0	0	17,464	0	AERO	100.00%	100.00%	17,464	17,464	17,464	0	0	0	0	17,464	0	Common	85.73%	85.73%	14,972	14,972	14,972	0	0	0	0	14,972	0
7997	400001048	Office Equipment	HP Officejet pro 7740 WF printer cum scanner	2-Apr-19	17,460	0	0	0	0	17,460	0	0	0	Aero	100.00%	100.00%	17,460	0	0	0	0	17,460	0	0	0	Aero	100.00%	100.00%	17,460	0	0	0	0	17,460	0	0	0
6932	390000154	Lighting & Beaconing	1X18W T5 wallmounted LFL -EB- T5-14W	1-Jul-17	17,344	17,344	17,344	0	0	0	0	17,344	0	Common	85.34%	86.31%	14,801	14,801	14,970	0	0	0	-168	14,970	0	Common	85.73%	85.73%	14,869	14,869	14,869	0	0	0	0	14,869	0
5952	370000252	Software & program licenses	License Version Adobe Pro	1-Oct-19	17,250	0	0	0	0	17,250	0	0	0	Aero	100.00%	100.00%	17,250	0	0	0	0	17,250	0	0	0	Aero	100.00%	100.00%	17,250	0	0	0	0	17,250	0	0	0
7977	400001028	Office Equipment	Water Dispenser -	27-Mar-19	17,228	17,228	0	0	0	0	17,228	0	0	Aero	100.00%	100.00%	17,228	17,228	0	0	0	0	17,228	0	0	Aero	100.00%	100.00%	17,228	17,228	0	0	0	0	17,228	0	0
10508	450001441	Furniture and fixtures	VP Table PTB East Pier Interior Works	6-Dec-19	17,135	0	0	0	0	17,135	0	0	0	Common	85.34%	86.31%	14,623	0	0	0	0	14,623	0	0	0	Common	85.73%	85.73%	14,689	0	0	0	0	14,689	0	0	0
7740	400000781	Office Equipment	HP LASERJET CP1025NW COLOR	1-Jan-18	17,070	17,070	17,070	0	0	0	0	17,070	0	COMMON	85.34%	86.31%	14,568	14,568	14,733	0	0	0	-166	14,733	0	COMMON	85.73%	85.73%	14,634	14,634	14,634	0	0	0	0	14,634	0
835	240000477	100% Depreciation	Water Dispenser-Blue Star-SCADA Room, B65,	20-Nov-16	17,001	17,001	17,001	17,001	0	0	0	0	17,001	Aero	100.00%	100.00%	17,001	17,001	17,001	17,001	0	0	0	0	17,001	Aero	100.00%	100.00%	17,001	17,001	17,001	17,001	0	0	0	0	17,001
10388	450001320	Furniture and fixtures	Table 1500X750X850 BCM Emergency Store East Pier	7-May-19	16,992	0	0	0	0	16,992	0	0	0	Aero	100.00%	100.00%	16,992	0	0	0	0	16,992	0	0	0	Aero	100.00%	100.00%	16,992	0	0	0	0	16,992	0	0	0
881	240000525	100% Depreciation	Block A-Soap Dispenser - Push Button	1-Jul-17	16,970	16,970	16,970	0	0	0	0	16,970	0	Common	85.34%	86.31%	14,482	14,482	14,647	0	0	0	-165	14,647	0	Common	85.73%	85.73%	14,548	14,548	14,548	0	0	0	0	14,548	0
3583	340001339	Airport Equipment - Operatior	Transfer Security Check Single Pole Signs-T1A Refu	1-Sep-16	16,860	16,860	16,860	16,860	0	0	0	0	16,860	Aero	100.00%	100.00%	16,860	16,860	16,860	16,860	0	0	0	0	16,860	Aero	100.00%	100.00%	16,860	16,860	16,860	16,860	0	0	0	0	16,860
899	240000543	100% Depreciation	Foam(AFFF) Fire Extinguisher-9 LTRS	21-Dec-17	16,800	16,800	16,800	0	0	0	0	16,800	0	AERO	100.00%	100.00%	16,800	16,800	16,800	0	0	0	0	16,800	0	AERO	100.00%	100.00%	16,800	16,800	16,800	0	0	0	0	16,800	0
7930	400000978	Office Equipment	Walk Behind Sweeper/Manual Sweeper	22-Nov-18	16,767	16,767	0	0	0	0	16,767	0	0	Aero	100.00%	100.00%	16,767	16,767	0	0	0	0	16,767	0	0	Aero	100.00%	100.00%	16,767	16,767	0	0	0	0	16,767	0	0
4162	350000309	Airlines & Lounges	IP PHONE 9608G GRY-Transit Lounge	1-Jun-16	16,643	16,643	16,643	16,643	0	0	0	0	16,643	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1036	240000685	100% Depreciation	ST101-12X12-SMITH-12"BENCH VICE	7-Jan-19	16,584	16,584	0	0	0	0	16,584	0	0	Aero	100.00%	100.00%	16,584	16,584	0	0	0	0	16,584	0	0	Aero	100.00%	100.00%	16,584	16,584	0	0	0	0	16,584	0	0
10522	450001474	Furniture and fixtures	1 seater leatherette sofa - Featherlite	2-Jan-20	16,520	0	0	0	0	16,520	0	0	0	Aero	100.00%	100.00%	16,520	0	0	0	0	16,520	0	0	0	Aero	100.00%	100.00%	16,520	0	0	0	0	16,520	0	0	0
9833	450000741	Furniture and fixtures	Storage Rack-2.5x0.45x0.9-1no.	14-Jun-16	16,430	16,430	16,430	16,430	0	0	0	0	16,430	Aero	100.00%	100.00%	16,430	16,430	16,430	16,430	0	0	0	0	16,430	Aero	100.00%	100.00%	16,430	16,430	16,430	16,430	0	0	0	0	16,430
10480	450001413	Furniture and fixtures	MEETING TABLE - Rectangular, wit wire magmnt size:	11-Dec-19	16,322	0	0	0	0	16,322	0	0	0	Common	85.34%	86.31%	13,929	0	0	0	0	13,929	0	0	0	Common	85.73%	85.73%	13,993	0	0	0	0	13,993	0	0	0
7730	400000771	Office Equipment	Fluke 400A AC/DC True RMS Clamp Meter	1-Nov-17	16,259	16,259	16,259	0	0	0	0	16,259	0	AERO	100.00%	100.00%	16,259	16,259	16,259	0	0	0	0	16,259	0	AERO	100.00%	100.00%	16,259	16,259	16,259	0	0	0	0	16,259	0
1002	240000649	100% Depreciation	Idly vessel with tray Big	27-Nov-18	16,128	16,128	0	0	0	0	16,128	0	0	Aero	100.00%	100.00%	16,128	16,128	0	0	0	0	16,128	0	0	Aero	100.00%	100.00%	16,128	16,128	0	0	0	0	16,128	0	0
10429	450001362	Furniture and fixtures	Podium for ASTI, first floor, pass office	4-Jul-19	16,100	0	0	0	0	16,100	0	0	0	Aero	100.00%	100.00%	16,100	0	0	0	0	16,100	0	0	0	Aero	100.00%	100.00%	16,100	0	0	0	0	16,100	0	0	0
7728	400000769	Office Equipment	Air compressor – ELGI make	1-Nov-17	16,030	16,030	16,030	0	0	0	0	16,030	0	AERO	100.00%	100.00%	16,030	16,030	16,030	0	0	0	0	16,030	0	AERO	100.00%	100.00%	16,030	16,030	16,030	0	0	0	0	16,030	0
10417	450001350	Furniture and fixtures	round table with glass top	21-Apr-19	16,000	0	0	0	0	16,000	0	0	0	Common	85.34%	86.31%	13,654	0	0	0	0	13,654	0	0	0	Common	85.73%	85.73%	13,716	0	0	0	0	13,716	0	0	0
10423	450001356	Furniture and fixtures	Executive L Shape Table , size - 1500MMX750MMX750	16-Sep-19	16,000	0	0	0	0	16,000	0	0	0	Aero	100.00%	100.00%	16,000	0	0	0	0	16,000	0	0	0	Aero	100.00%	100.00%	16,000	0	0	0	0	16,000	0	0	0
10577	450001532	Furniture and fixtures	chair for Guest Relations staff	2-Jan-20	16,000	0	0	0	0	16,000	0	0	0	Aero	100.00%	100.00%	16,000	0	0	0	0	16,000	0	0	0	Aero	100.00%	100.00%	16,000	0	0	0	0	16,000	0	0	0
10256	450001169	Furniture and fixtures	VisitChair Model VC 203 for CISF GO office at PTB	1-Apr-18	15,930	15,930	0	0	0	0	15,930	0	0	Aero	100.00%	100.00%	15,930	15,930	0	0	0	0	15,930	0	0	Aero	100.00%	100.00%	15,930	15,930	0	0	0	0	15,930	0	0
10528	450001480	Furniture and fixtures	Medium back chairs without castor	2-Jan-20	15,930	0	0	0	0	15,930	0	0	0	Aero	100.00%	100.00%	15,930	0	0	0	0	15,930	0	0	0	Aero	100.00%	100.00%	15,930	0	0	0	0	15,930	0	0	0
6392	380000408	Safety and security equipmen	chemical spill neutralising kit	11-Oct-18	15,900	15,900	0	0	0	0	15,900	0	0	Aero	100.00%	100.00%	15,900	15,900	0	0	0	0	15,900	0	0	Aero	100.00%	100.00%	15,900	15,900	0	0	0	0	15,900	0	0
6393	380000409	Safety and security equipmen	hazmat boot	11-Oct-18	15,900	15,900	0	0	0	0	15,900	0	0	Aero	100.00%	100.00%	15,900	15,900	0	0	0	0	15,900	0	0	Aero	100.00%	100.00%	15,900	15,900	0	0	0	0	15,900	0	0
3768	340001524	Airport Equipment - Operatior	wheel barrow hand trolley - 150 Ltr	24-Nov-17	15,800	15,800	15,800	0	0	0	0	15,800	0	AERO	100.00%	100.00%	15,800	15,800	15,800	0	0	0	0	15,800	0	AERO	100.00%	100.00%	15,800	15,800	15,800	0	0	0	0	15,800	0
5977	370000281	Software & program licenses	SA PREFER SUPT CO-DEL AURA R7 CS	12-Feb-20	15,761	0	0	0	0	15,761	0	0	0	Aero	100.00%	100.00%	15,761	0	0	0	0	15,761	0	0	0	Aero	100.00%	100.00%	15,761	0	0	0	0	15,761	0	0	0
7867	400000915	Office Equipment	Apple TV 4K(64GB)-HIN,	26-Jul-18	15,724	15,724	0	0	0	0	15,724	0	0	Common	85.34%	86.31%	13,419	13,419	0	0	0	0	13,419	0	0	Common	85.73%	85.73%	13,480	13,480	0	0	0	0	13,480	0	0
10445	450001378	Furniture and fixtures	BMA & SBD Emergency Exit Signage	1-Jul-19	15,722	0	0	0	0	15,722	0	0	0	Aero	100.00%	100.00%	15,722	0	0	0	0	15,722	0	0	0	Aero	100.00%	100.00%	15,722	0	0	0	0	15,722	0	0	0
10447	450001380	Furniture and fixtures	BMA & SBD Emergency Exit Signage	1-Jul-19	15,722	0	0	0	0	15,722	0	0	0	Aero	100.00%	100.00%	15,722	0	0	0	0	15,722	0	0	0	Aero	100.00%	100.00%	15,722	0	0	0	0	15,722	0	0	0
10449	450001382	Furniture and fixtures	BMA & SBD Emergency Exit Signage	1-Jul-19	15,722	0	0	0	0	15,722	0	0	0	Aero	100.00%	100.00%	15,722	0	0	0	0	15,722	0	0	0	Aero	100.00%	100.00%	15,722	0	0	0	0	15,722	0	0	0
994	240000641	100% Depreciation	4 TB EXTERNAL HARD DISK	1-Oct-18	15,700	15,700	0	0	0	0	15,700	0	0	Aero	100.00%	100.00%	15,700	15,700	0	0	0	0	15,700	0	0	Aero	100.00%	100.00%	15,700	15,700	0	0	0	0	15,700	0	0
8800	420000600	Electrical & Power House Equ	Solar Powered Traffic Blinkers LED based	2-Jul-18	15,623	15,623	0	0	0	0	15,623	0	0	Aero	100.00%	100.00%	15,623	15,623	0	0	0	0	15,623	0	0	Aero	100.00%	100.00%	15,623	15,623	0	0	0	0	15,623	0	0
900	240000544	100% Depreciation	FIRE EXTINGUISHER WATER STORED 9 LTR	21-Dec-17	15,600	15,600	15,600	0	0	0	0	15,600	0	AERO	100.00%	100.00%	15,600	15,600	15,600	0	0	0	0	15,600	0	AERO	100.00%	100.00%	15,600	15,600	15,600	0	0	0	0	15,600	0
5120	360001029	IT Equipment	HP Elite display E243 for project	2-Aug-18	15,586	15,586	0	0	0	0	15,586	0	0	Common	85.34%	86.31%	13,301	13,301	0	0	0	0	13,301	0	0	Common	85.73%	85.73%	13,362	13,362	0	0	0	0	13,362	0	0
8067	400001120	Office Equipment	Insulation tester- 1000V	1-Oct-19	15,583	0	0	0	0	15,583	0	0	0	Aero	100.00%	100.00%	15,583	0	0	0	0	15,583	0	0	0	Aero	100.00%	100.00%	15,583	0	0	0	0	15,583	0	0	0
7702	400000743	Office Equipment	Minibar Refrigerator 62L	1-Jul-17	15,577	15,577	15,577	0	0	0	0	15,577	0	Common	85.34%	86.31%	13,294	13,294	13,445	0	0	0	-151	13,445	0	Common	85.73%	85.73%	13,354	13,354	13,354	0	0	0	0	13,354	0
5968	370000268	Software & program licenses	BOSCH OPC CLIENT LICENSE/C CURE	1-Nov-19	15,502	0	0	0	0	15,502	0	0	0	Aero	100.00%	100.00%	15,502	0	0	0	0	15,502	0	0	0	Aero	100.00%	100.00%	15,502	0	0	0	0	15,502	0	0	0
10150	450001063	Furniture and fixtures	S.S COMPACT TROLLEY - C T POLE	2-Jan-18	15,400	15,400	15,400	0	0	0	0	15,400	0	AERO	100.00%	100.00%	15,400	15,400	15,400	0	0	0	0	15,400	0	AERO	100.00%	100.00%	15,400	15,400	15,400	0	0	0	0	15,400	0
7708	400000749	Office Equipment	Chain Saw Cutter-22"-Stihl	13-Oct-17	15,350	15,350	15,350	0	0	0	0	15,350	0	AERO	100.00%	100.00%	15,350	15,350	15,350	0	0	0	0	15,350	0	AERO	100.00%	100.00%	15,350	15,350	15,350	0	0	0	0	15,350	0
1044	240000694	100% Depreciation	KBE2611080K-KOBE-B2-1/2-8 8"BENCHGRINDER	7-Jan-19	15,306	15,306	0	0	0	0	15,306	0	0	Aero	100.00%	100.00%	15,306	15,306	0	0	0	0	15,306	0	0	Aero	100.00%	100.00%	15,306	15,306	0	0	0	0	15,306	0	0
10477	450001410	Furniture and fixtures	MEETING TABLE - Circular (without wire management	11-Dec-19	15,232	0	0	0	0	15,232	0	0	0	Common	85.34%	86.31%	12,999	0	0	0	0	12,999	0	0	0	Common	85.73%	85.73%	13,058	0	0	0	0	13,058	0	0	0
1022	240000671	100% Depreciation	EDI3124000K-EDISON-INFRARED THERMOMETER	7-Jan-19	15,210	15,210	0	0	0	0	15,210	0	0	Aero	100.00%	100.00%	15,210	15,210	0	0	0	0	15,210	0	0	Aero	100.00%	100.00%	15,210	15,210	0	0	0	0	15,210	0	0
10296	450001215	Furniture and fixtures	Wooden Feeding chair -Mother	16-Aug-18	15,033	15,033	0	0	0	0	15,033	0	0	Aero	100.00%	100.00%	15,033	15,033	0	0	0	0	15,033	0	0	Aero	100.00%	100.00%	15,033	15,033	0	0	0	0	15,033	0	0
7786	400000827	Office Equipment	Mobile Phone, 6GB RAM, 64GB Memory, 4G	11-Apr-18	15,000	15,000	0	0	0	0	15,000	0	0	Common	85.34%	86.31%	12,801	12,801	0	0	0	0	12,801	0	0	Common	85.73%	85.73%	12,859	12,859	0	0	0	0	12,859	0	0
8076	400001129	Office Equipment	Redmi 8 Pro	3-Jan-20	14,900	0	0	0	0	14,900	0	0	0	Aero	100.00%	100.00%	14,900	0	0	0	0	14,900	0	0	0	Aero	100.00%	100.00%	14,900	0	0	0	0	14,900	0	0	0
8077	400001130	Office Equipment	Redmi 8 Pro	3-Jan-20	14,900	0	0	0	0	14,900	0	0	0	Aero	100.00%	100.00%	14,900	0	0	0	0	14,900	0	0	0	Aero	100.00%	100.00%	14,900	0	0	0	0	14,900	0	0	0
7694	400000735	Office Equipment	Refregerator for AEOC	13-Apr-17	14,874	14,874	14,874	0	0	0	0	14,874	0	AERO	100.00%	100.00%	14,874	14,874	14,874	0	0	0	0	14,874	0	AERO	100.00%	100.00%	14,874	14,874	14,874	0	0	0	0	14,874	0
5182	360001097	IT Equipment	32" LG LED MONITOR	29-Jan-19	14,820	14,820	0	0	0	0	14,820	0	0	Common	85.34%	86.31%	12,647	12,647	0	0	0	0	12,647	0	0	Common	85.73%	85.73%	12,705	12,705	0	0	0	0	12,705	0	0
5183	360001098	IT Equipment	32" LG LED MONITOR	29-Jan-19	14,820	14,820	0	0	0	0	14,820	0	0	Common	85.34%	86.31%	12,647	12,647	0	0	0	0	12,647	0	0	Common	85.73%	85.73%	12,705	12,705	0	0	0	0	12,705	0	0
5184	360001099	IT Equipment	32" LG LED MONITOR	29-Jan-19	14,820	14,820	0	0	0	0	14,820	0	0	Common	85.34%	86.31%	12,647	12,647	0	0	0	0	12,647	0	0	Common	85.73%	85.73%	12,705	12,705	0	0	0	0	12,705	0	0
10255	450001168	Furniture and fixtures	Mystro 2 seater sofa for CISF GO office at PTB	1-Apr-18	14,750	14,750	0	0	0	0	14,750	0	0	Aero	100.00%	100.00%	14,750	14,750	0	0	0	0	14,750	0	0	Aero	100.00%	100.00%	14,750	14,750	0	0	0	0	14,750	0	0
8066	400001119	Office Equipment	Digital Multimeter	1-Oct-19	14,717	0	0	0	0	14,717	0	0	0	Aero	100.00%	100.00%	14,717	0	0	0	0	14,717	0	0	0	Aero	100.00%	100.00%	14,717	0	0	0	0	14,717	0	0	0
842	240000484	100% Depreciation	Mesh LB Chair with adjustable handle-Lndside Trffc	2-Jan-17	14,599	14,599	14,599	14,599	0	0	0	0	14,599	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
892	240000536	100% Depreciation	Monoblock Pump	1-Oct-17	14,559	14,559	14,559	0	0	0	0	14,559	0	AERO	100.00%	100.00%	14,559	14,559	14,559	0	0	0	0	14,559	0	AERO	100.00%	100.00%	14,559	14,559	14,559	0	0	0	0	14,559	0
1034	240000683	100% Depreciation	KBE2704040K-B7444 1/2" IMPACT WRENCH	7-Jan-19	14,523	14,523	0	0	0	0	14,523	0	0	Aero	100.00%	100.00%	14,523	14,523	0	0	0	0	14,523	0	0	Aero	100.00%	100.00%	14,523	14,523	0	0	0	0	14,523	0	0
8051	400001104	Office Equipment	Samsung mobile M30	15-Oct-19	14,288	0	0	0	0	14,288	0	0	0	Aero	100.00%	100.00%	14,288	0	0	0	0	14,288	0	0	0	Aero	100.00%	100.00%	14,288	0	0	0	0	14,288	0	0	0
7862	400000910	Office Equipment	Asus Zenfone 3 Max 3GB/32GB, IMEI : 3519280886054	4-Jul-18	14,243	14,243	0	0	0	0	14,243	0	0	Aero	100.00%	100.00%	14,243	14,243	0	0	0	0	14,243	0	0	Aero	100.00%	100.00%	14,243	14,243	0	0	0	0	14,243	0	0
10052	450000965	Furniture and fixtures	Pedestals - 450W X 450 D X 670H	1-Jul-17	14,198	14,198	14,198	0	0	0	0	14,198	0	Aero	100.00%	100.00%	14,198	14,198	14,198	0	0	0	0	14,198	0	Aero	100.00%	100.00%	14,198	14,198	14,198	0	0	0	0	14,198	0
10234	450001147	Furniture and fixtures	Gents Frisking Pedestal without storage Crew Frisk	15-Mar-18	14,177	14,177	14,177	0	0	0	0	14,177	0	AERO	100.00%	100.00%	14,177	14,177	14,177	0	0	0	0	14,177	0	AERO	100.00%	100.00%	14,177	14,177	14,177	0	0	0	0	14,177	0
10309	450001228	Furniture and fixtures	File unit wooden cabinet 3.4X8HX1.6D,	2-Jul-18	14,160	14,160	0	0	0	0	14,160	0	0	Common	85.34%	86.31%	12,084	12,084	0	0	0	0	12,084	0	0	Common	85.73%	85.73%	12,139	12,139	0	0	0	0	12,139	0	0
10524	450001476	Furniture and fixtures	center table -Featherlite make	2-Jan-20	14,160	0	0	0	0	14,160	0	0	0	Aero	100.00%	100.00%	14,160	0	0	0	0	14,160	0	0	0	Aero	100.00%	100.00%	14,160	0	0	0	0	14,160	0	0	0
10014	450000927	Furniture and fixtures	SUPPORT & FIXING ARRANGEMENT FOR ICT ELEI	1-Mar-17	14,157	14,157	14,157	14,157	0	0	0	0	14,157	Aero	100.00%	100.00%	14,157	14,157	14,157	14,157	0	0	0	0	14,157	Aero	100.00%	100.00%	14,157	14,157	14,157	14,157	0	0	0	0	14,157
7772	400000813	Office Equipment	WATER PURIFIER_Eureka Forbs NXT RO	4-May-18	14,134	14,134	0	0	0	0	14,134	0	0	Aero	100.00%	100.00%	14,134	14,134	0	0	0	0	14,134	0	0	Aero	100.00%	100.00%	14,134	14,134	0	0	0	0	14,134	0	0
8070	400001123	Office Equipment	HP Laserjet M1136 Pro - Printer Black	12-Dec-19	14,000	0	0	0	0	14,000	0	0	0	Aero	100.00%	100.00%	14,000	0	0	0	0	14,000	0	0	0	Aero	100.00%	100.00%	14,000	0	0	0	0	14,000	0	0	0
825	240000467	100% Depreciation	SNAKE LEG BITE GUARD	1-Jul-16	13,920	13,920	13,920	13,920	0	0	0	0	13,920	Aero	100.00%	100.00%	13,920	13,920	13,920	13,920	0	0	0	0	13,920	Aero	100.00%	100.00%	13,920	13,920	13,920	13,920	0	0	0	0	13,920
832	240000474	100% Depreciation	Coat Hooks Bial Office - T1A Refurb - Level 1	1-Sep-16	13,870	13,870	13,846	13,870	0	0	24	-24	13,870	Aero	100.00%	100.00%	13,870	13,870	13,846	13,870	0	0	24	-24	13,870	Aero	100.00%	100.00%	13,870	13,870	13,846	13,870	0	0	24	-24	13,870
8638	420000435	Electrical & Power House Equ	Frame Signs-Projected Signage L1D93-PESC Phase 1	1-Mar-17	13,814	13,814	13,814	13,814	0	0	0	0	13,814	Aero	100.00%	100.00%	13,814	13,814	13,814	13,814	0	0	0	0	13,814	Common	85.73%	85.73%	11,843	11,843	11,843	11,843	0	0	0	0	11,843
10324	450001243	Furniture and fixtures	Work table with 2 US 2 x 4 x 34 inch	1-Oct-18	13,800	13,800	0	0	0	0	13,800	0	0	Common	85.34%	86.31%	11,777	11,777	0	0	0	0	11,777	0	0	Common	85.73%	85.73%	11,831	11,831	0	0	0	0	11,831	0	0
8720	420000517	Electrical & Power House Equ	Drilling Machine-heavy Duty-25000339	26-Dec-17	13,800	13,800	13,800	0	0	0	0	13,800	0	AERO	100.00%	100.00%	13,800	13,800	13,800	0	0	0	0	13,800	0	Common	85.73%	85.73%	11,830	11,830	11,830	0	0	0	0	11,830	0
1118	240000784	100% Depreciation	fixing of blackout Vertical blinds	2-Jan-20	13,753	0	0	0	0	13,753	0	0	0	Aero	100.00%	100.00%	13,753	0	0	0	0	13,753	0	0	0	Aero	100.00%	100.00%	13,753	0	0	0	0	13,753	0	0	0
10494	450001427	Furniture and fixtures	COFFEE TABLE -CENTER	11-Dec-19	13,667	0	0	0	0	13,667	0	0	0	Common	85.34%	86.31%	11,663	0	0	0	0	11,663	0	0	0	Common	85.73%	85.73%	11,716	0	0	0	0	11,716	0	0	0
3714	340001470	Office Equipment	Electronic Weighing Scale 150KG	7-Nov-16	13,500	13,500	13,500	13,500	0	0	0	0	13,500	Common	85.34%	86.31%	11,521	11,521	11,652	11,652	0	0	-131	0	11,652	Common	85.73%	85.73%	11,573	11,573	11,573	11,573	0	0	0	0	11,573
7890	400000938	Office Equipment	Deep fryer table top	1-Oct-18	13,499	13,499	0	0	0	0	13,499	0	0	Common	85.34%	86.31%	11,520	11,520	0	0	0	0	11,520	0	0	Common	85.73%	85.73%	11,573	11,573	0	0	0	0	11,573	0	0
7668	400000708	Office Equipment	Mobile Phone _Passive Mobile Infa IT Project Dept	1-Oct-16	13,499	13,499	13,499	13,499	0	0	0	0	13,499	Common	85.34%	86.31%	11,520	11,520	11,651	11,651	0	0	-131	0	11,651	Common	85.73%	85.73%	11,572	11,572	11,572	11,572	0	0	0	0	11,572
5157	360001067	IT Equipment	HP Monitor 21.5' V223 LED Backlit LCD,	26-Oct-18	13,460	13,460	0	0	0	0	13,460	0	0	Common	85.34%	86.31%	11,487	11,487	0	0	0	0	11,487	0	0	Common	85.73%	85.73%	11,539	11,539	0	0	0	0	11,539	0	0
830	240000472	100% Depreciation	Seagate External Hard Disc Drive-1 TB	29-Aug-16	13,451	13,451	13,451	13,451	0	0	0	0	13,451	Common	85.34%	86.31%	11,479	11,479	11,610	11,610	0	0	-130	0	11,610	Common	85.73%	85.73%	11,531	11,531	11,531	11,531	0	0	0	0	11,531
936	240000580	100% Depreciation	LED TUBE LIGHT 18/20W-NEC,PHN,MPSS,STP	25-Mar-18	13,237	13,237	13,237	0	0	0	0	13,237	0	AERO	100.00%	100.00%	13,237	13,237	13,237	0	0	0	0	13,237	0	AERO	100.00%	100.00%	13,237	13,237	13,237	0	0	0	0	13,237	0
7695	400000736	Office Equipment	Asus Zenfone Max 3GB/32GB to ARFF Duty Manager	2-Apr-17	13,200	13,200	13,200	0	0	0	0	13,200	0	AERO	100.00%	100.00%	13,200	13,200	13,200	0	0	0	0	13,200	0	AERO	100.00%	100.00%	13,200	13,200	13,200	0	0	0	0	13,200	0
5116	360001025	IT Equipment	HP Monitor E223i EliteDisplay S/N CNK8031CF7	6-Aug-18	13,184	13,184	0	0	0	0	13,184	0	0	Common	85.34%	86.31%	11,251	11,251	0	0	0	0	11,251	0	0	Common	85.73%	85.73%	11,302	11,302	0	0	0	0	11,302	0	0
5037	360000945	IT Equipment	Printer	1-Jul-17	13,180	13,180	13,180	0	0	0	0	13,180	0	Common	85.34%	86.31%	11,248	11,248	11,376	0	0	0	-128	11,376	0	Common	85.73%	85.73%	11,299	11,299	11,299	0	0	0	0	11,299	0
7855	400000903	Office Equipment	iPad Pro 12.9" Smart Keyboard, IMEI: 2583830	17-Jul-18	13,102	13,102	0	0	0	0	13,102	0	0	Common	85.34%	86.31%	11,181	11,181	0	0	0	0	11,181	0	0	Common	85.73%	85.73%	11,232	11,232	0	0	0	0	11,232	0	0
10299	450001218	Furniture and fixtures	Vertical Blinds of Vista Make	16-Jul-18	13,090	13,090	0	0	0	0	13,090	0	0	Common	85.34%	86.31%	11,171	11,171	0	0	0	0	11,171	0	0	Common	85.73%	85.73%	11,222	11,222	0	0	0	0	11,222	0	0
8789	420000587	Electrical & Power House Equ	Kirloskar SP0-1C2 Motor Pump Ci/GP, 3PH	5-Apr-18	13,068	13,068	0	0	0	0	13,068	0	0	Aero	100.00%	100.00%	13,068	13,068	0	0	0	0	13,068	0	0	Common	85.73%	85.73%	11,203	11,203	0	0	0	0	11,203	0	0
10520	450001455	Furniture and fixtures	tissue Paper dispenser	12-Feb-20	13,063	0	0	0	0	13,063	0	0	0	Aero	100.00%	100.00%	13,063	0	0	0	0	13,063	0	0	0	Aero	100.00%	100.00%	13,063	0	0	0	0	13,063	0	0	0
8721	420000518	Electrical & Power House Equ	CONCRETE DRILLING MACHINE-Rotary Hammer	1-Oct-17	13,050	13,050	13,050	0	0	0	0	13,050	0	AERO	100.00%	100.00%	13,050	13,050	13,050	0	0	0	0	13,050	0	Common	85.73%	85.73%	11,187	11,187	11,187	0	0	0	0	11,187	0
5918	370000211	Software & program licenses	ASSURE ID 7 EXPRESS APPLICATION for AED Pass	5-Jan-18	13,000	13,000	13,000	0	0	0	0	13,000	0	AERO	100.00%	100.00%	13,000	13,000	13,000	0	0	0	0	13,000	0	AERO	100.00%	100.00%	13,000	13,000	13,000	0	0	0	0	13,000	0
7735	400000776	Office Equipment	SPRAY PAINT GUN	1-Nov-17	13,000	13,000	13,000	0	0	0	0	13,000	0	AERO	100.00%	100.00%	13,000	13,000	13,000	0	0	0	0	13,000	0	AERO	100.00%	100.00%	13,000	13,000	13,000	0	0	0	0	13,000	0
7747	400000788	Office Equipment	Projector 120" Motorised Screen-CISF	5-Jan-18	13,000	13,000	13,000	0	0	0	0	13,000	0	AERO	100.00%	100.00%	13,000	13,000	13,000	0	0	0	0	13,000	0	AERO	100.00%	100.00%	13,000	13,000	13,000	0	0	0	0	13,000	0
1100	240000750	100% Depreciation	Supply of Rayban Sunglasses	1-Oct-19	12,996	0	0	0	0	12,996	0	0	0	Aero	100.00%	100.00%	12,996	0	0	0	0	12,996	0	0	0	Aero	100.00%	100.00%	12,996	0	0	0	0	12,996	0	0	0
1004	240000651	100% Depreciation	Gas stoves Jumbo burner	27-Nov-18	12,992	12,992	0	0	0	0	12,992	0	0	Aero	100.00%	100.00%	12,992	12,992	0	0	0	0	12,992	0	0	Aero	100.00%	100.00%	12,992	12,992	0	0	0	0	12,992	0	0
7818	400000859	Office Equipment	Paper Shredder Machine ANTIVA CC233CD	21-May-18	12,980	12,980	0	0	0	0	12,980	0	0	Common	85.34%	86.31%	11,077	11,077	0	0	0	0	11,077	0	0	Common	85.73%	85.73%	11,127	11,127	0	0	0	0	11,127	0	0
10169	450001082	Furniture and fixtures	Corner table - 600x600-Waiting Area-II Flr-Alpha 2	3-Jan-18	12,980	12,980	12,980	0	0	0	0	12,980	0	COMMON	85.34%	86.31%	11,077	11,077	11,203	0	0	0	-126	11,203	0	COMMON	85.73%	85.73%	11,127	11,127	11,127	0	0	0	0	11,127	0
10262	450001179	Furniture and fixtures	Table, made of 25mm tick particle board	6-Aug-18	12,980	12,980	0	0	0	0	12,980	0	0	Aero	100.00%	100.00%	12,980	12,980	0	0	0	0	12,980	0	0	Aero	100.00%	100.00%	12,980	12,980	0	0	0	0	12,980	0	0
10584	450001539	Furniture and fixtures	Providing & fixing of 2.4 mm thick vinyl	2-Jan-20	12,920	0	0	0	0	12,920	0	0	0	Aero	100.00%	100.00%	12,920	0	0	0	0	12,920	0	0	0	Aero	100.00%	100.00%	12,920	0	0	0	0	12,920	0	0	0
8723	420000520	Electrical & Power House Equ	LASER DISTANCE ESTIMATOR-Meter PD 5	1-Oct-17	12,809	12,809	12,809	0	0	0	0	12,809	0	AERO	100.00%	100.00%	12,809	12,809	12,809	0	0	0	0	12,809	0	Common	85.73%	85.73%	10,981	10,981	10,981	0	0	0	0	10,981	0
7782	400000823	Office Equipment	PROJECTOR SCREEN 120" MOTORISED SCREEN	10-Apr-18	12,800	12,800	0	0	0	0	12,800	0	0	Aero	100.00%	100.00%	12,800	12,800	0	0	0	0	12,800	0	0	Aero	100.00%	100.00%	12,800	12,800	0	0	0	0	12,800	0	0
882	240000526	100% Depreciation	Block C-Soap Dispenser - Push Button	1-Jul-17	12,728	12,728	12,728	0	0	0	0	12,728	0	Common	85.34%	86.31%	10,862	10,862	10,985	0	0	0	-123	10,985	0	Common	85.73%	85.73%	10,911	10,911	10,911	0	0	0	0	10,911	0
1029	240000678	100% Depreciation	KEN4450280K-200MM ENGINEERS VICE	7-Jan-19	12,707	12,707	0	0	0	0	12,707	0	0	Aero	100.00%	100.00%	12,707	12,707	0	0	0	0	12,707	0	0	Aero	100.00%	100.00%	12,707	12,707	0	0	0	0	12,707	0	0
10242	450001155	Furniture and fixtures	Table without storage - 900*450*850 Crew Frisking	15-Mar-18	12,601	12,601	12,601	0	0	0	0	12,601	0	AERO	100.00%	100.00%	12,601	12,601	12,601	0	0	0	0	12,601	0	AERO	100.00%	100.00%	12,601	12,601	12,601	0	0	0	0	12,601	0
943	240000587	100% Depreciation	IP Port for Boarding Gates	8-Jan-18	12,500	12,500	12,500	0	0	0	0	12,500	0	AERO	100.00%	100.00%	12,500	12,500	12,500	0	0	0	0	12,500	0	AERO	100.00%	100.00%	12,500	12,500	12,500	0	0	0	0	12,500	0
902	240000546	100% Depreciation	Knipex Blade Model 9855	1-Nov-17	12,272	12,272	12,272	0	0	0	0	12,272	0	AERO	100.00%	100.00%	12,272	12,272	12,272	0	0	0	0	12,272	0	AERO	100.00%	100.00%	12,272	12,272	12,272	0	0	0	0	12,272	0
10562	450001517	Furniture and fixtures	visitor chairs with metal frame	2-Jan-20	12,272	0	0	0	0	12,272	0	0	0	Aero	100.00%	100.00%	12,272	0	0	0	0	12,272	0	0	0	Aero	100.00%	100.00%	12,272	0	0	0	0	12,272	0	0	0
10572	450001527	Furniture and fixtures	Medium back visitor chairs	2-Jan-20	12,272	0	0	0	0	12,272	0	0	0	Aero	100.00%	100.00%	12,272	0	0	0	0	12,272	0	0	0	Aero	100.00%	100.00%	12,272	0	0	0	0	12,272	0	0	0
6273	380000283	Airlines & Lounges	Hooter-Transit Lounge	1-Jun-16	12,167	12,167	12,167	12,167	0	0	0	0	12,167	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
5976	370000280	Software & program licenses	UPGRADE ADVANTAGE AURA R7	12-Feb-20	12,124	0	0	0	0	12,124	0	0	0	Aero	100.00%	100.00%	12,124	0	0	0	0	12,124	0	0	0	Aero	100.00%	100.00%	12,124	0	0	0	0	12,124	0	0	0
7873	400000921	Office Equipment	CAR DASH CAMERA THINKWARE TWA F770R	16-Aug-18	12,100	12,100	0	0	0	0	12,100	0	0	Aero	100.00%	100.00%	12,100	12,100	0	0	0	0	12,100	0	0	Aero	100.00%	100.00%	12,100	12,100	0	0	0	0	12,100	0	0
7787	400000828	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7788	400000829	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7789	400000830	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7790	400000831	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7791	400000832	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7792	400000833	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7793	400000834	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7794	400000835	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7795	400000836	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7796	400000837	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7797	400000838	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7798	400000839	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7799	400000840	Office Equipment	Samsung Galaxy J7 Max (Gold 32GB)	10-Apr-18	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0	Aero	100.00%	100.00%	12,036	12,036	0	0	0	0	12,036	0	0
7650	400000690	Office Equipment	Micromax Mobile Canvas 5-Thoughtwork	13-Apr-16	12,027	12,027	12,027	12,027	0	0	0	0	12,027	Aero	100.00%	100.00%	12,027	12,027	12,027	12,027	0	0	0	0	12,027	Common	85.73%	85.73%	10,311	10,311	10,311	10,311	0	0	0	0	10,311
7648	400000688	Office Equipment	Apple IPhone 4S 8GB Black-Thought work Project	13-Apr-16	12,000	12,000	12,000	12,000	0	0	0	0	12,000	Aero	100.00%	100.00%	12,000	12,000	12,000	12,000	0	0	0	0	12,000	Common	85.73%	85.73%	10,287	10,287	10,287	10,287	0	0	0	0	10,287

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero
7733	400000774	Office Equipment	THREAD CHASER SET	1-Nov-17	12,000	12,000	12,000	0	0	0	0	12,000	0	AERO
1086	240000736	100% Depreciation	BMA & SBD Arrow Signage	1-Jul-19	11,965	0	0	0	0	11,965	0	0	0	Aero
1069	240000719	100% Depreciation	Sphygmomanometer	12-Apr-19	11,934	0	0	0	0	11,934	0	0	0	Aero
1043	240000693	100% Depreciation	KEN5035280K-35MM BOOSTER CABLES 480AMP	7-Jan-19	11,929	11,929	0	0	0	0	11,929	0	0	Aero
930	240000574	100% Depreciation	Waste Collection Bins - Blue	9-Mar-18	11,800	11,800	11,800	0	0	0	0	11,800	0	AERO
5456	360001379	IT Equipment	ICT network	2-Jan-20	11,800	0	0	0	0	11,800	0	0	0	Aero
1045	240000695	100% Depreciation	KEN5037100K-03 TON HY TROLLEY JACK	7-Jan-19	11,693	11,693	0	0	0	0	11,693	0	0	Aero
10211	450001124	Furniture and fixtures	Convex Mirror-P4	1-Jan-18	11,567	11,567	11,567	0	0	0	0	11,567	0	Non Aero
1026	240000675	100% Depreciation	SEN5950700K-ENGINEERS STARTER TOOLKIT	7-Jan-19	11,520	11,520	0	0	0	0	11,520	0	0	Aero
5059	360000967	IT Equipment	Dell P 2417 24 Inch Monitor	10-Nov-17	11,509	11,509	11,509	0	0	0	0	11,509	0	Common
5060	360000968	IT Equipment	Dell P 2417 24 Inch Monitor	10-Nov-17	11,509	11,509	11,509	0	0	0	0	11,509	0	Common
5061	360000969	IT Equipment	Dell P 2417 24 Inch Monitor	10-Nov-17	11,509	11,509	11,509	0	0	0	0	11,509	0	Common
10251	450001164	Furniture and fixtures	Almirha 6.5 X 36 X 18 for CISF GO office at PTB	1-Apr-18	11,505	11,505	0	0	0	0	11,505	0	0	Aero
10495	450001428	Furniture and fixtures	COFFEE TABLE- SIDE	11-Dec-19	11,434	0	0	0	0	11,434	0	0	0	Common
10518	450001451	Furniture and fixtures	Circular Convex mirror-P5 Parking	15-Nov-19	11,424	0	0	0	0	11,424	0	0	0	Non Aero
8044	400001097	Office Equipment	Microwave Oven for AOCC Pantry	1-Oct-19	11,356	0	0	0	0	11,356	0	0	0	Aero
1040	240000690	100% Depreciation	OXD3314060K-OXFORD-DIGITAL DEPTH GAUGE	7-Jan-19	11,322	11,322	0	0	0	0	11,322	0	0	Aero
1038	240000687	100% Depreciation	PLY20T6 MTR-XTRAPOWER-20 TON POLY SLING	7-Jan-19	11,288	11,288	0	0	0	0	11,288	0	0	Aero
8034	400001087	Office Equipment	PEDESTAL FAN, 450MM (18") ALMONARD MAKE	1-Oct-19	11,269	0	0	0	0	11,269	0	0	0	Aero
10558	450001513	Furniture and fixtures	executive chair high back	2-Jan-20	11,210	0	0	0	0	11,210	0	0	0	Aero
10563	450001518	Furniture and fixtures	Centre Table (With solid wood legs and glass top)	2-Jan-20	11,210	0	0	0	0	11,210	0	0	0	Aero
10570	450001525	Furniture and fixtures	Centre Table (With solid wood legs and glass top)	2-Jan-20	11,210	0	0	0	0	11,210	0	0	0	Aero
8092	400001151	Office Equipment	Antiva Papper Shredder 228CD	2-Jan-20	11,150	0	0	0	0	11,150	0	0	0	Aero
6607	380000682	Safety and security equipmen	4.5kg, CO2 gas type Fire Extinguisher	12-Feb-20	11,128	0	0	0	0	11,128	0	0	0	Aero
7943	400000992	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7944	400000993	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7945	400000994	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7946	400000995	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7947	400000996	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7948	400000997	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7949	400000998	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7950	400000999	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7951	400001000	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7952	400001001	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7953	400001002	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7954	400001003	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
7955	400001004	Office Equipment	Samsung Galaxy J6 plus black	13-Feb-19	11,114	11,114	0	0	0	0	11,114	0	0	Common
10381	450001313	Furniture and fixtures	MS Ladder-P7 Parking	1-Jan-19	11,104	11,104	0	0	0	0	11,104	0	0	Non Aero
10382	450001314	Furniture and fixtures	MS Ladder-P4 Parking	1-Jan-19	11,104	11,104	0	0	0	0	11,104	0	0	Non Aero
998	240000645	100% Depreciation	Steel container (for masalas)	27-Nov-18	11,021	11,021	0	0	0	0	11,021	0	0	Aero
5042	360000950	IT Equipment	1912U/500mmD Floor mount rack	1-Jul-17	11,021	11,021	11,021	0	0	0	0	11,021	0	Non Aero
7852	400000900	Office Equipment	Non-Contact type Infrared Thermometer	10-Jul-18	11,010	11,010	0	0	0	0	11,010	0	0	Common
1062	240000712	100% Depreciation	C10/72-ELAK-10AMPS 6X12V BATTERY CHARGER	25-Mar-19	11,000	11,000	0	0	0	0	11,000	0	0	Common
7755	400000796	Office Equipment	HP Monitor P232 23-inch display	5-Feb-18	11,000	11,000	11,000	0	0	0	0	11,000	0	COMMON
7842	400000890	Office Equipment	Paper Shredder Antiva CC233 CD, Machine No 170194	2-Aug-18	11,000	11,000	0	0	0	0	11,000	0	0	Aero
1071	240000721	100% Depreciation	Seagate 2 TB Hard disk for Tax dept	10-May-19	10,988	0	0	0	0	10,988	0	0	0	Common
1164	240000830	100% Depreciation	Vertical Blinds	2-Jan-20	10,974	0	0	0	0	10,974	0	0	0	Aero
8632	420000429	Electrical & Power House Equ	Boarding Gate Number-Face Mounted Signage L1L41-P	1-Mar-17	10,970	10,970	10,970	10,970	0	0	0	0	10,970	Aero
10198	450001111	Furniture and fixtures	6*3 Table for Kenneth's cabin	12-Jan-18	10,945	10,945	10,945	0	0	0	0	10,945	0	common
5041	360000949	IT Equipment	Cat 6 1U UTP Straight Patch Panel, 24-Port, Fully	1-Jul-17	10,851	10,851	10,851	0	0	0	0	10,851	0	Non Aero
1025	240000674	100% Depreciation	YMT5820490K-YAMOTO-8-19MM RATCHET SPANEF	7-Jan-19	10,823	10,823	0	0	0	0	10,823	0	0	Aero
8719	420000516	Electrical & Power House Equ	Metal cutting Machine-25000327	26-Dec-17	10,800	10,800	10,800	0	0	0	0	10,800	0	AERO
7723	400000764	Office Equipment	LG Microwave Oven Solo 20 Litres MS204 3DB	19-Dec-17	10,797	10,797	10,797	0	0	0	0	10,797	0	COMMON
7908	400000956	Office Equipment	Sony Cyber Shot DSC-H300 (20.1 MP, 35 Optical Zoo	5-Nov-18	10,791	10,791	0	0	0	0	10,791	0	0	Common
10472	450001405	Furniture and fixtures	FEATHER LITE EDGE EXECUTIVE TABLE- EIE1809(	1-Oct-19	10,766	0	0	0	0	10,766	0	0	0	Common
10297	450001216	Furniture and fixtures	Tuffed Carpets Big-10x6.5 ft/cloth/wool	16-Aug-18	10,752	10,752	0	0	0	0	10,752	0	0	Aero
1024	240000673	100% Depreciation	EDI3124000K-EDISON-INFRARED THERMOMETER	7-Jan-19	10,714	10,714	0	0	0	0	10,714	0	0	Aero
10142	450001055	Furniture and fixtures	COAT HANGER	1-Jan-18	10,620	10,620	10,620	0	0	0	0	10,620	0	COMMON
10143	450001056	Furniture and fixtures	TV stand model - Tono ofs 01	1-Jan-18	10,620	10,620	10,620	0	0	0	0	10,620	0	COMMON
8019	400001072	Office Equipment	BWD FS-H/P/C wit reversie feed-Sil water dispenser	1-Oct-19	10,500	0	0	0	0	10,500	0	0	0	Common
10295	450001214	Furniture and fixtures	SHOE STORAGEBOX-48 x 12 x 14' woodfinish	16-Aug-18	10,497	10,497	0	0	0	0	10,497	0	0	Aero
1037	240000686	100% Depreciation	MTL9853360K-MATLOCK-FOLDING ALUM TROLLEY	7-Jan-19	10,487	10,487	0	0	0	0	10,487	0	0	Aero
7981	400001032	Office Equipment	HILTI 2005641 DISP HDM 500 BOX	31-Mar-19	10,275	10,275	0	0	0	0	10,275	0	0	Aero
4223	350000370	Communication Equipment - I	SBD TMRS Coverage Enhancement	1-Jul-19	10,155	0	0	0	0	10,155	0	0	0	Aero
8810	420000610	Electrical installation	Electrical installations in finance cabin	16-Jul-18	10,150	10,150	0	0	0	0	10,150	0	0	Common
10127	450001040	Furniture and fixtures	MD Chair HB ML Adj Arms & CB	1-Jul-17	10,135	10,135	10,135	0	0	0	0	10,135	0	Common
1046	240000696	100% Depreciation	KEN5573580K-SQ. DR. TORQ WRENCH 50-225NM	7-Jan-19	10,076	10,076	0	0	0	0	10,076	0	0	Aero
1070	240000720	100% Depreciation	Glucometer & Thermometer	12-Apr-19	10,068	0	0	0	0	10,068	0	0	0	Aero
863	240000505	100% Depreciation	Monoblock Pump	1-Jul-17	10,019	10,019	10,019	0	0	0	0	10,019	0	Aero
10521	450001456	Furniture and fixtures	DUAL FIDS CUSTOM BRACKET FOR 55" DSPLY	12-Feb-20	10,000	0	0	0	0	10,000	0	0	0	Aero
8016	400001069	Office Equipment	SONY Voice Recorder	1-Oct-19	9,999	0	0	0	0	9,999	0	0	0	Aero
10108	450001021	Furniture and fixtures	Workstation locks	1-Jul-17	9,939	9,939	9,939	0	0	0	0	9,939	0	Common
6272	380000282	Airlines & Lounges	Addressable Manual call point-Transit Lounge	1-Jun-16	9,930	9,930	9,930	9,930	0	0	0	0	9,930	Non Aero
995	240000642	100% Depreciation	Harddisk 2 nos for CSR team	1-Oct-18	9,900	9,900	0	0	0	0	9,900	0	0	Common
845	240000487	100% Depreciation	Dangerous Goods Spill Disposable Kit-Security	18-Jan-17	9,888	9,888	9,888	9,888	0	0	0	0	9,888	Aero
10110	450001023	Furniture and fixtures	Fliptop box	1-Jul-17	9,841	9,841	9,841	0	0	0	0	9,841	0	Common
821	240000463	100% Depreciation	PTB East Side Toilet -Fire Extinguishers-2 Nos	13-Jun-16	9,805	9,805	7,824,944	9,805	0	0	-7,815,138	7,815,138	9,805	Aero
818	240000459	100% Depreciation	Westside Toilet PTB-Fire extinguisher	15-Apr-16	9,801	9,801	9,801	9,801	0	0	0	0	9,801	Aero
10707	590000003	Pop-Up Retail Plaza (Quad)	Dining Chairs	27-Feb-19	9,702	9,702	0	0	0	0	9,702	0	0	Non Aero
7765	400000806	Office Equipment	Lux Meter	3-Jan-18	9,675	9,675	9,675	0	0	0	0	9,675	0	AERO
1000	240000647	100% Depreciation	Steel tea container 20 ltr	27-Nov-18	9,632	9,632	0	0	0	0	9,632	0	0	Aero
1157	240000823	100% Depreciation	Sledge Hammer 5 Kg	2-Jan-20	9,600	0	0	0	0	9,600	0	0	0	Aero
10044	450000957	Furniture and fixtures	Table (1800X600X750)	1-Jul-17	9,538	9,538	9,538	0	0	0	0	9,538	0	Aero
1152	240000818	100% Depreciation	MULTIPURPOSE FIREMAN AXE	2-Jan-20	9,500	0	0	0	0	9,500	0	0	0	Aero
839	240000481	100% Depreciation	Samsung Metro 350 dual sim phone-CISF	2-Jan-17	9,495	9,495	9,495	9,495	0	0	0	0	9,495	Aero
10716	590000012	Pop-Up Retail Plaza (Quad)	ABC 6kg capacity store pressure	27-Feb-19	9,459	9,459	0	0	0	0	9,459	0	0	Non Aero
1103	240000753	100% Depreciation	LED OUTDOOR LIGHT FIXTURE	1-Oct-19	9,400	0	0	0	0	9,400	0	0	0	Aero
7800	400000841	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7801	400000842	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7802	400000843	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7803	400000844	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7804	400000845	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7805	400000846	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7806	400000847	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7807	400000848	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7808	400000849	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7809	400000850	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7810	400000851	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7811	400000852	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7812	400000853	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7813	400000854	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7814	400000855	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7815	400000856	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7816	400000857	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
7817	400000858	Office Equipment	SAMSUNG GALAXY J7 (GOLD, 16 GB)	10-Apr-18	9,364	9,364	0	0	0	0	9,364	0	0	Aero
955	240000600	100% Depreciation	ABC Fire Extinguisher 6 kg	13-Apr-18	9,344	9,344	0	0	0	0	9,344	0	0	Aero
895	240000539	100% Depreciation	KIT-TARGUS METRO BACKPACK & Dell Optical Mous	30-Nov-17	9,303	9,303	9,303	0	0	0	0	9,303	0	COMMON
6769	380000844	Safety and security equipmen	CABINET FOR FIRE CYLINDER AND PANEL	27-Feb-20	9,291	0	0	0	0	9,291	0	0	0	Aero
10284	450001203	Furniture and fixtures	COAT HANGER	29-Aug-18	9,145	9,145	0	0	0	0	9,145	0	0	Common
10374	450001306	Furniture and fixtures	SIDE TABLE SIZE 600X600 & 10MM GLASS TOP	4-Jan-19	9,141	9,141	0	0	0	0	9,141	0	0	Common
7664	400000704	Office Equipment	THERMO ANEMOMETER – EQ–618B	23-Sep-16	9,110	9,110	9,110	9,110	0	0	0	0	9,110	Aero
6606	380000681	Safety and security equipmen	2kg , CO2 gas type Fire Extinguisher,	12-Feb-20	9,090	0	0	0	0	9,090	0	0	0	Aero
1015	240000663	100% Depreciation	Fire Extinguisher-WBB	1-Oct-18	9,030	9,030	0	0	0	0	9,030	0	0	Aero
1085	240000735	100% Depreciation	BMA & SBD Fire Extinguisher	1-Jul-19	9,024	0	0	0	0	9,024	0	0	0	Aero
7734	400000775	Office Equipment	ELECTRONIC SOLDERING MACHINE	1-Nov-17	9,000	9,000	9,000	0	0	0	0	9,000	0	AERO
10358	450001290	Furniture and fixtures	Drinking Water Signage-WBB	1-Oct-18	8,966	8,966	0	0	0	0	8,966	0	0	Aero
8078	400001131	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8079	400001132	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8080	400001133	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8081	400001134	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8082	400001135	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8083	400001136	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8084	400001137	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8085	400001138	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8086	400001139	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8087	400001140	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
8088	400001141	Office Equipment	Samsung Galaxy M10S	3-Jan-20	8,900	0	0	0	0	8,900	0	0	0	Aero
923	240000567	100% Depreciation	Vertical Blinds-Waiting Area 2nd Floor Alpha 2	3-Jan-18	8,880	8,880	8,880	0	0	0	0	8,880	0	COMMON
10536	450001488	Furniture and fixtures	19mm thick prelam board counter	2-Jan-20	8,850	0	0	0	0	8,850	0	0	0	Aero
861	240000503	100% Depreciation	VACCUM GLASS LIFTER (3WAY)	1-Jul-17	8,704	8,704	8,704	0	0	0	0	8,704	0	Aero
8777	420000575	Electrical & Power House Equ	IT Rack for Terminal Ops	19-Jan-18	8,680	8,680	8,680	0	0	0	0	8,680	0	AERO
920	240000564	100% Depreciation	White Board Non Magnetic 6x4	2-Jan-18	8,666	8,666	8,666	0	0	0	0	8,666	0	AERO
1108	240000765	100% Depreciation	EXHAUST FANS	12-Feb-20	8,652	0	0	0	0	8,652	0	0	0	Aero
10028	450000941	Furniture and fixtures	Anatom HB Executive Chair to CISF	1-Apr-17	8,588	8,588	8,588	0	0	0	0	8,588	0	AERO
7976	400001027	Office Equipment	Mini Mess Hydraulic adopter Press test gauge set	25-Mar-19	8,550	8,550	0	0	0	0	8,550	0	0	Aero
7710	400000751	Office Equipment	Panasonic KX-FP701CX Fax Machine for CISF	1-Oct-17	8,500	8,500	8,500	0	0	0	0	8,500	0	AERO
1117	240000783	100% Depreciation	fixing 4"X2' Soft board	2-Jan-20	8,496	0	0	0	0	8,496	0	0	0	Aero
10389	450001321	Furniture and fixtures	Medium back chair _ BCM Emergency Store East Pier	7-May-19	8,496	0	0	0	0	8,496	0	0	0	Aero
8722	420000519	Electrical & Power House Equ	ANGLE CUTTING MACHINE-Grinder AG 125-13S 230	1-Oct-17	8,428	8,428	8,428	0	0	0	0	8,428	0	AERO
910	240000554	100% Depreciation	LABELLING MACHINE HAND HELD	1-Nov-17	8,400	8,400	8,400	0	0	0	0	8,400	0	AERO
7720	400000761	Office Equipment	Water Dispenser	1-Oct-17	8,359	8,359	8,359	0	0	0	0	8,359	0	AERO
8008	400001059	Office Equipment	SAMSUNG GEAR VR WITH CONTROLLER	2-Apr-19	8,275	0	0	0	0	8,275	0	0	0	Aero
1163	240000829	100% Depreciation	Signage Board for DIG & IG	2-Jan-20	8,260	0	0	0	0	8,260	0	0	0	Aero
8911	420000714	Electrical & Power House Equ	24"Almonard Heavy Duty Exhaust Fan-Nursery Unit	31-Oct-19	8,260	0	0	0	0	8,260	0	0	0	Aero
1154	240000820	100% Depreciation	Protective Googles	2-Jan-20	8,250	0	0	0	0	8,250	0	0	0	Aero
880	240000524	100% Depreciation	Block D-Soap Dispenser with manual operation	1-Jul-17	8,236	8,236	8,236	0	0	0	0	8,236	0	Common
1016	240000664	100% Depreciation	Wall Mounted Q Manager-WBB	1-Oct-18	8,163	8,163	0	0	0	0	8,163	0	0	Aero
6373	380000384	Safety and security equipmen	Fire Extinguisher 2 KG CO2 Crew Frisking	15-Mar-18	8,117	8,117	8,117	0	0	0	0	8,117	0	AERO
5375	360001297	IT Equipment	LENOVOTHINKVISIONT2054P 19.5" LEDMONITOR	12-Dec-19	8,100	0	0	0	0	8,100	0	0	0	Aero
5376	360001298	IT Equipment	LENOVOTHINKVISIONT2054P 19.5" LEDMONITOR	12-Dec-19	8,100	0	0	0	0	8,100	0	0	0	Aero
5377	360001299	IT Equipment	LENOVOTHINKVISIONT2054P 19.5" LEDMONITOR	12-Dec-19	8,100	0	0	0	0	8,100	0	0	0	Aero
5378	360001300	IT Equipment	LENOVOTHINKVISIONT2054P 19.5" LEDMONITOR	12-Dec-19	8,100	0	0	0	0	8,100	0	0	0	Aero
5379	360001301	IT Equipment	LENOVOTHINKVISIONT2054P 19.5" LEDMONITOR	12-Dec-19	8,100	0	0	0	0	8,100	0	0	0	Aero
5380	360001302	IT Equipment	LENOVOTHINKVISIONT2054P 19.5" LEDMONITOR	12-Dec-19	8,100	0	0	0	0	8,100	0	0	0	Aero
10497	450001430	Furniture and fixtures	Mobile Marker Board	11-Dec-19	8,023	0	0	0	0	8,023	0	0	0	Common
10404	450001337	Furniture and fixtures	SIDE TABLE SIZE 600X600 & 10MM GLASS TOP	15-Apr-19	8,000	0	0	0	0	8,000	0	0	0	Aero
5431	360001354	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(1)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5432	360001355	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(2)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5433	360001356	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(3)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5434	360001357	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(4)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5435	360001358	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(5)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5436	360001359	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(6)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5437	360001360	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(7)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5438	360001361	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(8)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5439	360001362	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(9)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5440	360001363	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(10)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5441	360001364	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(11)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5442	360001365	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(12)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5443	360001366	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(13)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5444	360001367	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(14)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5445	360001368	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(15)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5446	360001369	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR(16)	8-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Aero
5449	360001372	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR-1	3-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Common
5450	360001373	IT Equipment	THINKVISION T2224D 21.5INCH LCD MONITOR-2	3-Jan-20	7,900	0	0	0	0	7,900	0	0	0	Common
8651	420000448	Electrical & Power House Equ	Traffic Signal Blinker	1-Jun-17	7,897	7,897	7,897	0	0	0	0	7,897	0	AERO
1001	240000648	100% Depreciation	Steel tea container 10 ltr	27-Nov-18	7,840	7,840	0	0	0	0	7,840	0	0	Aero
1050	240000700	100% Depreciation	Acrylin Sandwich sign board A3	25-Jan-19	7,800	7,800	0	0	0	0	7,800	0	0	Aero
918	240000562	100% Depreciation	24W LED Round Down Light at dep/ arrival bus gate	1-Oct-17	7,768	7,768	7,768	0	0	0	0	7,768	0	AERO
6396	380000412	Safety and security equipmen	nozzle with pressure gauge	11-Oct-18	7,700	7,700	0	0	0	0	7,700	0	0	Aero
934	240000578	100% Depreciation	LED BATTEN 18/20 W	15-Feb-18	7,656	7,656	7,656	0	0	0	0	7,656	0	AERO
7711	400000752	Office Equipment	Panasonic KX-FP701 Fax Machine for CISF	1-Oct-17	7,650	7,650	7,650	0	0	0	0	7,650	0	AERO
10085	450000998	Furniture and fixtures	100 litre square polyethylene bin, 405mm x 405mm	1-Jul-17	7,618	7,618	7,618	0	0	0	0	7,618	0	Common
6271	380000281	Airlines & Lounges	Addressable Heat Detector-Transit Lounge	1-Jun-16	7,563	7,563	7,563	7,563	0	0	0	0	7,563	Non Aero
848	240000490	100% Depreciation	Digital Weighing Machine-20 Kgs	27-Mar-17	7,443	7,443	7,444	7,443	0	0	-1	1	7,443	Aero
1007	240000654	100% Depreciation	Rice Strainer	27-Nov-18	7,412	7,412	0	0	0	0	7,412	0	0	Aero
5065	360000974	IT Equipment	HP Monitor 21.5 Inch LED V223 for ASTI KIAB	20-Dec-17	7,330	7,330	7,330	0	0	0	0	7,330	0	COMMON
9967	450000876	Furniture and fixtures	Single Drawer Box-Landside Traffic	2-Jan-17	7,214	7,214	7,214	7,214	0	0	0	0	7,214	Non Aero
986	240000633	100% Depreciation	Mirror 500 mm * 1000 mm with 12 mm ply wood backin	16-Aug-18	7,200	7,200	0	0	0	0	7,200	0	0	Common
1140	240000806	100% Depreciation	Ceiling Suspend Bracket	27-Jan-20	7,200	0	0	0	0	7,200	0	0	0	Common
10253	450001166	Furniture and fixtures	Ex Chair Hy Back for CISF GO office at PTB	1-Apr-18	7,198	7,198	0	0	0	0	7,198	0	0	Aero
10231	450001144	Furniture and fixtures	FIDS Brakets 55 Inch	1-Jan-18	7,108	6,870	6,870	0	0	238	0	6,870	0	AERO
997	240000644	100% Depreciation	Emergency lights	27-Nov-18	7,080	7,080	0	0	0	0	7,080	0	0	Aero
10203	450001116	Furniture and fixtures	Glass writing Board	1-Mar-18	7,080	7,080	7,080	0	0	0	0	7,080	0	COMMON

S NO	Asset	Group Description	Description	Date of Capitalisati	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero
10527	450001479	Furniture and fixtures	lacquered glass writing board of size 4'X3'	2-Jan-20	7,080	0	0	0	0	7,080	0	0	0	Aero
10566	450001521	Furniture and fixtures	Executive Chair (with leatherite)	2-Jan-20	7,080	0	0	0	0	7,080	0	0	0	Aero
10573	450001528	Furniture and fixtures	High back revolving chairs	2-Jan-20	7,080	0	0	0	0	7,080	0	0	0	Aero
1126	240000792	100% Depreciation	End Plug	2-Jan-20	7,006	0	0	0	0	7,006	0	0	0	Aero
5035	360000943	IT Equipment	Purchase of External hard disk of 2TB for Finance	1-Jul-17	6,858	6,858	6,858	0	0	0	0	6,858	0	Common
7662	400000702	Office Equipment	Seagate External Hard Disc Drive-2 TB	29-Aug-16	6,858	6,858	6,858	6,858	0	0	0	0	6,858	Common
10048	450000961	Furniture and fixtures	Single Seater Sofa 2 Nos with Centre Table	1-Jul-17	6,756	6,756	6,756	0	0	0	0	6,756	0	Aero
5146	360001055	IT Equipment	HP Monitor 21.5" V223 LED-Backlit LCD,	1-Oct-18	6,730	6,730	0	0	0	0	6,730	0	0	Aero
10260	450001177	Furniture and fixtures	MEPBBCI Folding Wheel Chair Black	2-Jul-18	6,591	6,591	0	0	0	0	6,591	0	0	Aero
859	240000501	100% Depreciation	ANGLE GRINDER MACHINE	1-Jul-17	6,541	6,541	6,541	0	0	0	0	6,541	0	Aero
10252	450001165	Furniture and fixtures	Dustbin 12 ltr for CISF GO office at PTB	1-Apr-18	6,490	6,490	0	0	0	0	6,490	0	0	Aero
7771	400000812	Office Equipment	Microwave Oven _samsung 20 Ltr	4-May-18	6,282	6,282	0	0	0	0	6,282	0	0	Aero
948	240000592	100% Depreciation	exhaust fans for Toilets Crew Frisking	15-Mar-18	6,274	6,274	6,274	0	0	0	0	6,274	0	AERO
1072	240000722	100% Depreciation	Seagate 2 TB Hard Disk	14-May-19	6,202	0	0	0	0	6,202	0	0	0	Common
5286	360001208	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5287	360001209	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5288	360001210	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5289	360001211	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5290	360001212	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5291	360001213	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5292	360001214	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5293	360001215	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5294	360001216	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5295	360001217	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5296	360001218	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5297	360001219	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5298	360001220	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5299	360001221	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5300	360001222	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5301	360001223	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5302	360001224	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
5303	360001225	IT Equipment	HP Monitor P204 19.5 HD LED	1-Oct-19	6,200	0	0	0	0	6,200	0	0	0	Common
10301	450001220	Furniture and fixtures	Pedestal with 3 drawers & Bin board	16-Jul-18	6,200	6,200	0	0	0	0	6,200	0	0	Common
992	240000639	100% Depreciation	HP 64GB PEN DRIVE	3-Oct-18	6,160	6,160	0	0	0	0	6,160	0	0	Common
7901	400000949	Office Equipment	LG 20 Ltrs Solo Microwave Oven MS2043DB	13-Nov-18	6,136	6,136	0	0	0	0	6,136	0	0	Common
10214	450001127	Furniture and fixtures	Funk Chair-Pravat Cabin	15-Feb-18	6,136	6,136	6,136	0	0	0	0	6,136	0	Non Aero
9972	450000881	Furniture and fixtures	PLB Storage Unit-VP & Head- F & A	21-Feb-17	6,011	6,011	6,011	6,011	0	0	0	0	6,011	Common
10415	450001348	Furniture and fixtures	Modular storage made of 18mm thick plywood	21-Apr-19	6,000	0	0	0	0	6,000	0	0	0	Common
878	240000522	100% Depreciation	Block A-Soap Dispenser with manual operation	1-Jul-17	5,989	5,989	5,989	0	0	0	0	5,989	0	Common
7989	400001040	Office Equipment	P5 Circular Convex Mirror	5-Jan-19	5,988	5,988	0	0	0	0	5,988	0	0	Non Aero
7743	400000784	Office Equipment	DVD/CD Player-CISF	1-Jan-18	5,967	5,967	5,967	0	0	0	0	5,967	0	AERO
7985	400001036	Office Equipment	DVD Player	27-Feb-19	5,961	5,961	0	0	0	0	5,961	0	0	Non Aero
953	240000598	100% Depreciation	Seagate Backup Externa HDD 2 TB-Finance	20-Feb-18	5,959	5,959	5,959	0	0	0	0	5,959	0	COMMON
976	240000623	100% Depreciation	kettle	3-Aug-18	5,900	5,900	0	0	0	0	5,900	0	0	Aero
952	240000597	100% Depreciation	Seagate Backup Hard Drive-E&M Services	27-Feb-18	5,897	5,897	5,897	0	0	0	0	5,897	0	COMMON
7758	400000799	Office Equipment	Seagate HDD 2TB External - Sn NA9L4QXW-CPO	5-Feb-18	5,850	5,850	5,850	0	0	0	0	5,850	0	COMMON
7762	400000803	Office Equipment	Trolley for HP Laserjet Printer-Pass Office	14-Feb-18	5,800	5,800	5,800	0	0	0	0	5,800	0	AERO
7713	400000754	Office Equipment	Sony Digital Voice Recorder ICD-UX560F	1-Oct-17	5,781	5,781	5,781	0	0	0	0	5,781	0	AERO
5165	360001075	IT Equipment	9U wall mount cabinet 500mm wt door IT Rack-WBB	1-Oct-18	5,647	5,647	0	0	0	0	5,647	0	0	Aero
1115	240000781	100% Depreciation	4W, Round LED down light fixture	2-Jan-20	5,546	0	0	0	0	5,546	0	0	0	Aero
875	240000519	100% Depreciation	2kg , CO2 gas type Fire Extinguisher	1-Jul-17	5,521	5,521	5,521	0	0	0	0	5,521	0	Non Aero
8120	400001180	Office Equipment	Megaphone	2-Jan-20	5,500	0	0	0	0	5,500	0	0	0	Aero
909	240000553	100% Depreciation	MAGNETIC TRAY HOLDER	1-Nov-17	5,400	5,400	5,400	0	0	0	0	5,400	0	AERO
1008	240000655	100% Depreciation	Patila 50 ltr	27-Nov-18	5,376	5,376	0	0	0	0	5,376	0	0	Aero
10434	450001367	Furniture and fixtures	pedestal unit 480x 480 x 680ht.	4-Jul-19	5,310	0	0	0	0	5,310	0	0	0	Aero
8017	400001070	Office Equipment	Automatic Shoe covere dispenser wt disposableCover	1-Oct-19	5,300	0	0	0	0	5,300	0	0	0	Common
1012	240000659	100% Depreciation	Battery 12v 100 AH - CFT	3-Oct-18	5,280	5,280	0	0	0	0	5,280	0	0	Aero
944	240000588	100% Depreciation	18 Watts Surface Mounted led panel light Crew Fr	15-Mar-18	5,228	5,228	5,228	0	0	0	0	5,228	0	AERO
6933	390000155	Lighting & Beaconing	1X11W mirror light fixture Mirolta-CE-S-EB	1-Jul-17	5,216	5,216	5,216	0	0	0	0	5,216	0	Common
5137	360001046	IT Equipment	LG 20MK400H Monitor (LED/VGA/HDMI),	3-Sep-18	5,050	5,050	0	0	0	0	5,050	0	0	Common
1156	240000822	100% Depreciation	Hack saw frame	2-Jan-20	5,000	0	0	0	0	5,000	0	0	0	Aero
887	240000531	100% Depreciation	Block A-Exhaust fans for single toilets	1-Jul-17	4,991	4,991	4,991	0	0	0	0	4,991	0	Common
888	240000532	100% Depreciation	Block C-Exhaust fans for single toilets	1-Jul-17	4,991	4,991	4,991	0	0	0	0	4,991	0	Common
889	240000533	100% Depreciation	Block D-Exhaust fans for single toilets	1-Jul-17	4,991	4,991	4,991	0	0	0	0	4,991	0	Common
10267	450001184	Furniture and fixtures	Supply of 3 Drawer Pedestal 450X450X630H	6-Aug-18	4,956	4,956	0	0	0	0	4,956	0	0	Aero
1125	240000791	100% Depreciation	T FITTING	2-Jan-20	4,927	0	0	0	0	4,927	0	0	0	Aero
10263	450001180	Furniture and fixtures	Supply & Installation of Pedestal unit 480X680	6-Aug-18	4,838	4,838	0	0	0	0	4,838	0	0	Aero
6345	380000355	Office Equipment	ABC (DCP) powder fire extinghisher 9 kg	1-Jul-17	4,835	4,835	4,835	0	0	0	0	4,835	0	Common
1141	240000807	100% Depreciation	Search Light with Charger	31-Jan-20	4,800	0	0	0	0	4,800	0	0	0	Aero
1068	240000718	100% Depreciation	Desktop Mick	27-Feb-19	4,779	4,779	0	0	0	0	4,779	0	0	Common
975	240000622	100% Depreciation	kettle	3-Aug-18	4,720	4,720	0	0	0	0	4,720	0	0	Aero
978	240000625	100% Depreciation	dumbell	3-Aug-18	4,720	4,720	0	0	0	0	4,720	0	0	Aero
10152	450001065	Furniture and fixtures	Modular Pedestal-GM Cabin-BDMS (Aster)	1-Jan-18	4,720	4,720	4,720	0	0	0	0	4,720	0	common
1065	240000715	100% Depreciation	FOS LED Torch	8-Jan-19	4,650	4,650	0	0	0	0	4,650	0	0	Common
10333	450001252	Furniture and fixtures	Convex Mirror	11-Oct-18	4,600	4,600	0	0	0	0	4,600	0	0	Aero
879	240000523	100% Depreciation	Block B-Soap Dispenser with manual operation	1-Jul-17	4,492	4,492	4,492	0	0	0	0	4,492	0	Common
5154	360001064	IT Equipment	HP Monitor 18.5 LED V194, 3CQ8030GWM	1-Oct-18	4,466	4,466	0	0	0	0	4,466	0	0	Aero
817	240000457	100% Depreciation	Crompton Greaves Ceiling Fan-ARFF	4-Apr-16	4,400	4,400	4,400	4,400	0	0	0	0	4,400	Aero
1095	240000745	100% Depreciation	BMA & SBD Drinking Water Signage	1-Jul-19	4,363	0	0	0	0	4,363	0	0	0	Aero
1107	240000764	100% Depreciation	AUTOGLOW Signage boards (300x150)	12-Feb-20	4,213	0	0	0	0	4,213	0	0	0	Aero
1076	240000726	100% Depreciation	UPGRADE ADVNTAG AURA R7 CORE SUITE 1YR	2-Apr-19	4,146	0	0	0	0	4,146	0	0	0	Common
1162	240000828	100% Depreciation	Signage Board	2-Jan-20	4,130	0	0	0	0	4,130	0	0	0	Aero
7773	400000814	Office Equipment	PHILIPS Multimedia speaker MMS4040F/94 - USB	4-May-18	4,121	4,121	0	0	0	0	4,121	0	0	Aero
979	240000626	100% Depreciation	grip trainer	3-Aug-18	4,106	4,106	0	0	0	0	4,106	0	0	Aero
1077	240000727	100% Depreciation	SA PRFR SUPT CO-DEL AURA R7 CORE SUT1YR	2-Apr-19	4,068	0	0	0	0	4,068	0	0	0	Common
862	240000504	100% Depreciation	Hand drilling machine	1-Jul-17	4,030	4,030	4,030	0	0	0	0	4,030	0	Aero
1148	240000814	100% Depreciation	1X18W T5 wallmounted light mirror	2-Jan-20	4,000	0	0	0	0	4,000	0	0	0	Aero
856	240000498	100% Depreciation	Telescopic Search Mirror	27-Jul-17	3,865	3,865	3,865	0	0	0	0	3,865	0	Aero
10076	450000989	Furniture and fixtures	100 litre square polyethylene Dust bin-405mm x 40	1-Jul-17	3,809	3,809	3,809	0	0	0	0	3,809	0	Common
10090	450001003	Furniture and fixtures	100 litre Dust bin- 405mmx405mmx580mm	1-Jul-17	3,809	3,809	3,809	0	0	0	0	3,809	0	Common
977	240000624	100% Depreciation	dumbell	3-Aug-18	3,776	3,776	0	0	0	0	3,776	0	0	Aero
969	240000616	100% Depreciation	Floating Rope - Orange color, 8MM Buoyant	6-Aug-18	3,570	3,570	0	0	0	0	3,570	0	0	Aero
962	240000609	100% Depreciation	SC/PC TO SC/APC FIBER PATCH CABLE 5MTR	14-Jul-18	3,510	3,510	0	0	0	0	3,510	0	0	Common
908	240000552	100% Depreciation	½"DRIVE HEX SOCKETS	1-Nov-17	3,500	3,500	3,500	0	0	0	0	3,500	0	AERO
963	240000610	100% Depreciation	SC/APC TO SC/APC FIBER PATCH CABLE 5MTR	14-Jul-18	3,490	3,490	0	0	0	0	3,490	0	0	Non Aero
1006	240000653	100% Depreciation	Khadai Iron 30"	27-Nov-18	3,427	3,427	0	0	0	0	3,427	0	0	Aero
869	240000513	100% Depreciation	SEALANT GUN	1-Jul-17	3,418	3,418	3,418	0	0	0	0	3,418	0	Aero
964	240000611	100% Depreciation	SC/PC TO SC/APC FIBER PATCH CABLE 10MTR	14-Jul-18	3,360	3,360	0	0	0	0	3,360	0	0	Common
1188	240000854	100% Depreciation	Elite Book 820 G1, Core i7-4600U (L7Z27PA), 5CG50	3-Jan-20	3,316	0	0	0	0	3,316	0	0	0	Common
965	240000612	100% Depreciation	SC/APC TO SC/APC FIBER PATCH CABLE 10MTR	14-Jul-18	3,235	3,235	0	0	0	0	3,235	0	0	Non Aero
10084	450000997	Furniture and fixtures	Square recycled polypropylene under-desk bin	1-Jul-17	3,198	3,198	3,198	0	0	0	0	3,198	0	Common
7757	400000798	Office Equipment	Logitech wireless presenter-CPO	5-Feb-18	3,150	3,150	3,150	0	0	0	0	3,150	0	COMMON
966	240000613	100% Depreciation	SC/PC TO SC/APC FIBER PATCH CABLE 15MTR	14-Jul-18	3,055	3,055	0	0	0	0	3,055	0	0	Common
974	240000621	100% Depreciation	kettle	3-Aug-18	2,950	2,950	0	0	0	0	2,950	0	0	Aero
967	240000614	100% Depreciation	SC/APC TO SC/APC FIBER PATCH CABLE 15MTR	14-Jul-18	2,935	2,935	0	0	0	0	2,935	0	0	Common
870	240000514	100% Depreciation	SOCKET WRENCH SET	1-Jul-17	2,706	2,706	2,706	0	0	0	0	2,706	0	Aero
866	240000510	100% Depreciation	Granite cutting Machine-Bosch GDC34M	1-Jul-17	2,690	2,690	2,690	0	0	0	0	2,690	0	Aero
903	240000547	100% Depreciation	Double edged bolt & screw extractors	1-Nov-17	2,690	2,690	2,690	0	0	0	0	2,690	0	AERO
1005	240000652	100% Depreciation	Khadai Iron 21"	27-Nov-18	2,666	2,666	0	0	0	0	2,666	0	0	Aero
947	240000591	100% Depreciation	Ceiling fan 1200mm sweep Crew Frisking	15-Mar-18	2,614	2,614	2,614	0	0	0	0	2,614	0	AERO
911	240000555	100% Depreciation	SEALANT GUN	1-Nov-17	2,360	2,360	2,360	0	0	0	0	2,360	0	AERO
971	240000618	100% Depreciation	stretching band	3-Aug-18	2,336	2,336	0	0	0	0	2,336	0	0	Aero
860	240000502	100% Depreciation	HEAT GUN MACHINE	1-Jul-17	2,268	2,268	2,268	0	0	0	0	2,268	0	Aero
973	240000620	100% Depreciation	medicine ball	3-Aug-18	2,242	2,242	0	0	0	0	2,242	0	0	Aero
970	240000617	100% Depreciation	anklet weight	3-Aug-18	2,230	2,230	0	0	0	0	2,230	0	0	Aero
904	240000548	100% Depreciation	B44710 11 pc. Black oxide tap set-bosch	1-Nov-17	2,216	2,216	2,216	0	0	0	0	2,216	0	AERO
858	240000500	100% Depreciation	Drilling Machine-Light duty, 230 V	1-Jul-17	2,163	2,163	2,163	0	0	0	0	2,163	0	Aero
972	240000619	100% Depreciation	medicine ball	3-Aug-18	2,124	2,124	0	0	0	0	2,124	0	0	Aero
10128	450001041	Furniture and fixtures	Wooden drawing stand	1-Jul-17	1,950	1,950	1,950	0	0	0	0	1,950	0	Common
1167	240000833	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1168	240000834	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1169	240000835	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1170	240000836	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1171	240000837	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1172	240000838	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1173	240000839	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1174	240000840	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1175	240000841	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5304F	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1176	240000842	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1177	240000843	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1178	240000844	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1179	240000845	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1180	240000846	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1181	240000847	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1182	240000848	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1183	240000849	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1184	240000850	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1185	240000851	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1186	240000852	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1187	240000853	100% Depreciation	ProBook 440 G2, Core i5-4210U (L8X02PP) CND5034C	3-Jan-20	1,892	0	0	0	0	1,892	0	0	0	Common
1087	240000737	100% Depreciation	BMA Exit Signage	1-Jul-19	1,805	0	0	0	0	1,805	0	0	0	Aero
1088	240000738	100% Depreciation	BMA Entry Signage	1-Jul-19	1,805	0	0	0	0	1,805	0	0	0	Aero
1089	240000739	100% Depreciation	BMA & SBD Baggage Scanner Room Signage	1-Jul-19	1,805	0	0	0	0	1,805	0	0	0	Aero
1090	240000740	100% Depreciation	BMA & SBD IT Room Signage	1-Jul-19	1,805	0	0	0	0	1,805	0	0	0	Aero
1091	240000741	100% Depreciation	BMA Area Signage	1-Jul-19	1,805	0	0	0	0	1,805	0	0	0	Aero
1101	240000751	100% Depreciation	Recharagable LED Torch for DSA Duties	12-Nov-19	1,750	0	0	0	0	1,750	0	0	0	Aero
7770	400000811	Office Equipment	Prestige-Induction Stove-1200 watts	4-May-18	1,746	1,746	0	0	0	0	1,746	0	0	Aero
7759	400000800	Office Equipment	HP Pendrive-CPO	5-Feb-18	1,700	1,700	1,700	0	0	0	0	1,700	0	COMMON
6274	380000284	Airlines & Lounges	Response Indicator-Transit Lounge	1-Jun-16	1,685	1,685	1,685	1,685	0	0	0	0	1,685	Non Aero
1159	240000825	100% Depreciation	HAZMAT BOOT	2-Jan-20	1,650	0	0	0	0	1,650	0	0	0	Aero
871	240000515	100% Depreciation	Hot Air blower (portable)	1-Jul-17	1,635	1,635	1,635	0	0	0	0	1,635	0	Aero
907	240000551	100% Depreciation	Grease Gun- Lever Type	1-Nov-17	1,500	1,500	1,500	0	0	0	0	1,500	0	AERO
905	240000549	100% Depreciation	T-handle hexagonal allen key set	1-Nov-17	1,424	1,424	1,424	0	0	0	0	1,424	0	AERO
981	240000628	100% Depreciation	Nilkamal Roto Crate : Blue	9-Aug-18	1,350	1,350	0	0	0	0	1,350	0	0	Aero
985	240000632	100% Depreciation	Sony MDR-ZX110AP Headphone	3-Sep-18	1,325	1,325	0	0	0	0	1,325	0	0	Common
906	240000550	100% Depreciation	T HANDLE SOCKET WRENCH	1-Nov-17	850	850	850	0	0	0	0	850	0	AERO
868	240000512	100% Depreciation	Measurement tape - 30 Mtrs	1-Jul-17	573	573	573	0	0	0	0	573	0	Aero
857	240000499	100% Depreciation	FOOT AIR PUMP	1-Jul-17	475	475	475	0	0	0	0	475	0	Aero
5013	360000919	IT Equipment	Hp Dl380 Gen9 8Sff Cto Server -2- Cctv	1-Sep-16	1	1	1	1	0	0	0	0	1	Aero
1275	260000088	Buildings - Canopy	Car drop off canopy	23-May-08	0	326,449,883	326,449,883	326,449,883	326,449,883	-326,449,883	0	0	0	Aero
8266	420000058	Electrical & Power House Equ	Car drop off Canopy	23-May-08	0	63,247,292	63,247,292	63,247,292	63,247,292	-63,247,292	0	0	0	Aero
470	220000006	Small Vehicles	SCORPIO-GETAWAY-2WD-KA-03-MJ-2936	29-Feb-08	0	860,542	860,542	860,542	860,542	-860,542	0	0	0	Aero
1045	260000126	Buildings - Operations, Secur	Weld mesh Partition&celling in Terminal building	18-Sep-08	0	0	0	319,963	319,963	0	0	-319,963	0	Aero
1046	260000127	Buildings - Operations, Secur	Construction of Project office expansion	3-Nov-08	0	0	0	5,819,320	5,819,320	0	0	-5,819,320	0	Aero
1054	260000135	Buildings - Operations, Secur	Civil work State intelligence office	2-Mar-09	0	0	0	214,056	214,056	0	0	-214,056	0	Aero
1060	260000142	Buildings - PTB Related	Cat walk above the concessionaire area in	18-Feb-09	0	0	0	4,262,739	4,262,739	0	0	-4,262,739	0	Common
1064	260000146	Buildings - Operations, Secur	Widening of Cutout in slab at loading area in the	18-Feb-09	0	0	0	100,000	100,000	0	0	-100,000	0	Aero
1081	260000164	Buildings - Operations, Secur	Construction of Project office expansion	1-Apr-09	0	0	0	914,420	914,420	0	0	-914,420	0	Aero
1124	260000210	Buildings - Operations, Secur	PA Relocation & CISF room Modification at AOCC-PTB	1-Mar-13	0	0	0	240,093	240,093	0	0	-240,093	0	Aero
1135	270000002	Safety and security equipmen	Barbed Wire Fencing near Trumpet Interchange	22-Jul-13	0	0	0	1,835,986	1,835,986	0	0	-1,835,986	0	Aero
1180	310000036	Parking & Cargo Assets	Road & Covered Parking	25-Sep-09	0	0	0	2,096,610	2,096,610	0	0	-2,096,610	0	Non Aero
1848	350000128	Airline offices, Lounges & oth	MOS- Battery bank -48vDC 1250 AH-Po:4500000649	25-Aug-08	0	0	0	383,292	383,292	0	0	-383,292	0	Non Aero
1849	350000129	Airline offices, Lounges & oth	MOS- Battery bank -48vDC 1250 AH-Po:4500000649	25-Aug-08	0	0	0	383,292	383,292	0	0	-383,292	0	Non Aero
2410	360000530	IT Equipment	IBM Server-monitor IBM Infrastructure-Sys Director	11-Mar-13	0	0	0	1,811,473	1,811,473	0	0	-1,811,473	0	Aero
2629	380000055	Safety and security equipmen	SIX SHOT LAUNCHER PISTOL	21-Mar-11	0	0	0	50,625	50,625	0	0	-50,625	0	Aero
2632	380000058	Safety and security equipmen	SIX SHOT LAUNCHER FOR BIRD SCARING	1-Jun-11	0	0	0	75,938	75,938	0	0	-75,938	0	Aero
3829	450000279	Furniture and fixtures	New project office-civil work	17-Jan-11	0	0	0	313,906	313,906	0	0	-313,906	0	Non Aero
3866	450000316	Furniture and fixtures	New project office-Ref-Asset#450000279	1-Apr-11	0	0	0	347,359	347,359	0	0	-347,359	0	Aero
6050	450000518	Furniture and fixtures	Mirrors for Customs Office Toilets	19-Jul-14	0	0	0	31,608	31,608	0	0	-31,608	0	Aero
6129	240000409	100% Depreciation	Paper roll holder-Staff Cafe Modify-Alpha2	1-Jul-15	0	0	0	2,203	2,203	0	0	-2,203	0	Common
6131	240000411	100% Depreciation	Coat hook-Staff Cafe Modify-Alpha2	1-Jul-15	0	0	0	1,652	1,652	0	0	-1,652	0	Common
6133	240000413	100% Depreciation	SS Ring for Trash-Staff Cafe ModifyAlpha2	1-Jul-15	0	0	0	5,508	5,508	0	0	-5,508	0	Common
6188	260000326	Buildings - Operations, Secur	Laying of Pavers in PHN Diesel Storage yard	13-Oct-15	0	0	0	346,208	346,208	0	0	-346,208	0	Aero
7759	450000072	Furniture and fixtures	Frisking booth	23-May-08	0	925,170	925,170	925,170	925,170	-925,170	0	0	0	Aero
9044	220000002	Small Vehicles	TOYOTA-INNOVA-KA 04-MD-4699	3-Jan-07	0	0	1,108,392	1,108,392	1,108,392	0	-1,108,392	0	0	Non Aero
9045	220000003	Small Vehicles	TOYOTA-INNOVA-KA 04-MD-5002	3-Jan-07	0	0	1,103,392	1,103,392	1,103,392	0	-1,103,392	0	0	Non Aero
9046	220000028	Small Vehicles	MARUTI-SWIFT-KA-04-ME-9803	4-Mar-08	0	0	599,763	599,763	599,763	0	-599,763	0	0	Aero
9047	220000033	Small Vehicles	SCORPIO-2WD-KA-03-MJ-3929	26-Mar-08	0	0	838,070	838,070	838,070	0	-838,070	0	0	Aero
9048	260000198	Buildings - Non Aero	Toilet at parking P7 near CISF Barrack	2-Apr-12	0	0	215,460	215,460	215,460	0	-215,460	0	0	Non Aero
9049	260000217	Buildings - Non Aero	Canteen Building-Taxi Driver facility at P7 Area	1-Jan-14	0	0	3,905,037	3,905,037	3,905,037	0	-3,905,037	0	0	Non Aero
9050	260000218	Buildings - Non Aero	Toilet-Taxi Driver facility at P7 Area	1-Jan-14	0	0	2,622,531	2,622,531	2,622,531	0	-2,622,531	0	0	Non Aero
9051	270000001	Buildings - Operations, Secur	Explosive Chamber -instaln of chain link weld mesh	23-May-08	0	0	225,192	225,192	225,192	0	-225,192	0	0	Aero
9052	310000064	Parking & Cargo Assets	P7 Parking for Taxi Drivers	1-Jan-14	0	0	4,687,156	4,687,156	4,687,156	0	-4,687,156	0	0	Non Aero

S NO	BIAL - % of Aero - 2020	BIAL - % of Aero - 2018	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
10527	100.00%	100.00%	7,080	0	0	0	0	7,080	0	0	0	Aero	100.00%	100.00%	7,080	0	0	0	0	7,080	0	0	0
10566	100.00%	100.00%	7,080	0	0	0	0	7,080	0	0	0	Aero	100.00%	100.00%	7,080	0	0	0	0	7,080	0	0	0
10573	100.00%	100.00%	7,080	0	0	0	0	7,080	0	0	0	Aero	100.00%	100.00%	7,080	0	0	0	0	7,080	0	0	0
1126	100.00%	100.00%	7,006	0	0	0	0	7,006	0	0	0	Aero	100.00%	100.00%	7,006	0	0	0	0	7,006	0	0	0
5035	85.34%	86.31%	5,852	5,852	5,919	0	0	0	-67	5,919	0	Common	85.73%	85.73%	5,879	5,879	5,879	0	0	0	0	5,879	0
7662	85.34%	86.31%	5,852	5,852	5,919	5,919	0	0	-67	0	5,919	Common	85.73%	85.73%	5,879	5,879	5,879	5,879	0	0	0	0	5,879
10048	100.00%	100.00%	6,756	6,756	6,756	0	0	0	0	6,756	0	Aero	100.00%	100.00%	6,756	6,756	6,756	0	0	0	0	6,756	0
5146	100.00%	100.00%	6,730	6,730	0	0	0	0	6,730	0	0	Aero	100.00%	100.00%	6,730	6,730	0	0	0	0	6,730	0	0
10260	100.00%	100.00%	6,591	6,591	0	0	0	0	6,591	0	0	Aero	100.00%	100.00%	6,591	6,591	0	0	0	0	6,591	0	0
859	100.00%	100.00%	6,541	6,541	6,541	0	0	0	0	6,541	0	Aero	100.00%	100.00%	6,541	6,541	6,541	0	0	0	0	6,541	0
10252	100.00%	100.00%	6,490	6,490	0	0	0	0	6,490	0	0	Aero	100.00%	100.00%	6,490	6,490	0	0	0	0	6,490	0	0
7771	100.00%	100.00%	6,282	6,282	0	0	0	0	6,282	0	0	Aero	100.00%	100.00%	6,282	6,282	0	0	0	0	6,282	0	0
948	100.00%	100.00%	6,274	6,274	6,274	0	0	0	0	6,274	0	AERO	100.00%	100.00%	6,274	6,274	6,274	0	0	0	0	6,274	0
1072	85.34%	86.31%	5,293	0	0	0	0	5,293	0	0	0	Common	85.73%	85.73%	5,317	0	0	0	0	5,317	0	0	0
5286	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5287	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5288	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5289	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5290	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5291	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5292	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5293	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5294	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5295	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5296	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5297	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5298	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5299	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5300	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5301	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5302	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
5303	85.34%	86.31%	5,291	0	0	0	0	5,291	0	0	0	Common	85.73%	85.73%	5,315	0	0	0	0	5,315	0	0	0
10301	85.34%	86.31%	5,291	5,291	0	0	0	0	5,291	0	0	Common	85.73%	85.73%	5,315	5,315	0	0	0	0	5,315	0	0
992	85.34%	86.31%	5,257	5,257	0	0	0	0	5,257	0	0	Common	85.73%	85.73%	5,281	5,281	0	0	0	0	5,281	0	0
7901	85.34%	86.31%	5,236	5,236	0	0	0	0	5,236	0	0	Common	85.73%	85.73%	5,260	5,260	0	0	0	0	5,260	0	0
10214	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9972	85.34%	86.31%	5,130	5,130	5,188	5,188	0	0	-58	0	5,188	Common	85.73%	85.73%	5,153	5,153	5,153	5,153	0	0	0	0	5,153
10415	85.34%	86.31%	5,120	0	0	0	0	5,120	0	0	0	Common	85.73%	85.73%	5,144	0	0	0	0	5,144	0	0	0
878	85.34%	86.31%	5,111	5,111	5,170	0	0	0	-58	5,170	0	Common	85.73%	85.73%	5,135	5,135	5,135	0	0	0	0	5,135	0
7989	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
7743	100.00%	100.00%	5,967	5,967	5,967	0	0	0	0	5,967	0	AERO	100.00%	100.00%	5,967	5,967	5,967	0	0	0	0	5,967	0
7985	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
953	85.34%	86.31%	5,085	5,085	5,143	0	0	0	-58	5,143	0	COMMON	85.73%	85.73%	5,109	5,109	5,109	0	0	0	0	5,109	0
976	100.00%	100.00%	5,900	5,900	0	0	0	0	5,900	0	0	Aero	100.00%	100.00%	5,900	5,900	0	0	0	0	5,900	0	0
952	85.34%	86.31%	5,032	5,032	5,090	0	0	0	-57	5,090	0	COMMON	85.73%	85.73%	5,055	5,055	5,055	0	0	0	0	5,055	0
7758	85.34%	86.31%	4,992	4,992	5,049	0	0	0	-57	5,049	0	COMMON	85.73%	85.73%	5,015	5,015	5,015	0	0	0	0	5,015	0
7762	100.00%	100.00%	5,800	5,800	5,800	0	0	0	0	5,800	0	AERO	100.00%	100.00%	5,800	5,800	5,800	0	0	0	0	5,800	0
7713	100.00%	100.00%	5,781	5,781	5,781	0	0	0	0	5,781	0	AERO	100.00%	100.00%	5,781	5,781	5,781	0	0	0	0	5,781	0
5165	100.00%	100.00%	5,647	5,647	0	0	0	0	5,647	0	0	Aero	100.00%	100.00%	5,647	5,647	0	0	0	0	5,647	0	0
1115	100.00%	100.00%	5,546	0	0	0	0	5,546	0	0	0	Aero	100.00%	100.00%	5,546	0	0	0	0	5,546	0	0	0
875	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
8120	100.00%	100.00%	5,500	0	0	0	0	5,500	0	0	0	Aero	100.00%	100.00%	5,500	0	0	0	0	5,500	0	0	0
909	100.00%	100.00%	5,400	5,400	5,400	0	0	0	0	5,400	0	AERO	100.00%	100.00%	5,400	5,400	5,400	0	0	0	0	5,400	0
1008	100.00%	100.00%	5,376	5,376	0	0	0	0	5,376	0	0	Aero	100.00%	100.00%	5,376	5,376	0	0	0	0	5,376	0	0
10434	100.00%	100.00%	5,310	0	0	0	0	5,310	0	0	0	Aero	100.00%	100.00%	5,310	0	0	0	0	5,310	0	0	0
8017	85.34%	86.31%	4,523	0	0	0	0	4,523	0	0	0	Common	85.73%	85.73%	4,544	0	0	0	0	4,544	0	0	0
1012	100.00%	100.00%	5,280	5,280	0	0	0	0	5,280	0	0	Aero	100.00%	100.00%	5,280	5,280	0	0	0	0	5,280	0	0
944	100.00%	100.00%	5,228	5,228	5,228	0	0	0	0	5,228	0	AERO	100.00%	100.00%	5,228	5,228	5,228	0	0	0	0	5,228	0
6933	85.34%	86.31%	4,451	4,451	4,502	0	0	0	-51	4,502	0	Common	85.73%	85.73%	4,471	4,471	4,471	0	0	0	0	4,471	0
5137	85.34%	86.31%	4,310	4,310	0	0	0	0	4,310	0	0	Common	85.73%	85.73%	4,329	4,329	0	0	0	0	4,329	0	0
1156	100.00%	100.00%	5,000	0	0	0	0	5,000	0	0	0	Aero	100.00%	100.00%	5,000	0	0	0	0	5,000	0	0	0
887	85.34%	86.31%	4,260	4,260	4,308	0	0	0	-48	4,308	0	Common	85.73%	85.73%	4,279	4,279	4,279	0	0	0	0	4,279	0
888	85.34%	86.31%	4,260	4,260	4,308	0	0	0	-48	4,308	0	Common	85.73%	85.73%	4,279	4,279	4,279	0	0	0	0	4,279	0
889	85.34%	86.31%	4,260	4,260	4,308	0	0	0	-48	4,308	0	Common	85.73%	85.73%	4,279	4,279	4,279	0	0	0	0	4,279	0
10267	100.00%	100.00%	4,956	4,956	0	0	0	0	4,956	0	0	Aero	100.00%	100.00%	4,956	4,956	0	0	0	0	4,956	0	0
1125	100.00%	100.00%	4,927	0	0	0	0	4,927	0	0	0	Aero	100.00%	100.00%	4,927	0	0	0	0	4,927	0	0	0
10263	100.00%	100.00%	4,838	4,838	0	0	0	0	4,838	0	0	Aero	100.00%	100.00%	4,838	4,838	0	0	0	0	4,838	0	0
6345	85.34%	86.31%	4,127	4,127	4,173	0	0	0	-47	4,173	0	Common	85.73%	85.73%	4,145	4,145	4,145	0	0	0	0	4,145	0
1141	100.00%	100.00%	4,800	0	0	0	0	4,800	0	0	0	Aero	100.00%	100.00%	4,800	0	0	0	0	4,800	0	0	0
1068	85.34%	86.31%	4,078	4,078	0	0	0	0	4,078	0	0	Common	85.73%	85.73%	4,097	4,097	0	0	0	0	4,097	0	0
975	100.00%	100.00%	4,720	4,720	0	0	0	0	4,720	0	0	Aero	100.00%	100.00%	4,720	4,720	0	0	0	0	4,720	0	0
978	100.00%	100.00%	4,720	4,720	0	0	0	0	4,720	0	0	Aero	100.00%	100.00%	4,720	4,720	0	0	0	0	4,720	0	0
10152	85.34%	86.31%	4,028	4,028	4,074	0	0	0	-46	4,074	0	common	85.73%	85.73%	4,046	4,046	4,046	0	0	0	0	4,046	0
1065	85.34%	86.31%	3,968	3,968	0	0	0	0	3,968	0	0	Common	85.73%	85.73%	3,986	3,986	0	0	0	0	3,986	0	0
10333	100.00%	100.00%	4,600	4,600	0	0	0	0	4,600	0	0	Aero	100.00%	100.00%	4,600	4,600	0	0	0	0	4,600	0	0
879	85.34%	86.31%	3,834	3,834	3,877	0	0	0	-44	3,877	0	Common	85.73%	85.73%	3,851	3,851	3,851	0	0	0	0	3,851	0
5154	100.00%	100.00%	4,466	4,466	0	0	0	0	4,466	0	0	Aero	100.00%	100.00%	4,466	4,466	0	0	0	0	4,466	0	0
817	100.00%	100.00%	4,400	4,400	4,400	4,400	0	0	0	0	4,400	Aero	100.00%	100.00%	4,400	4,400	4,400	4,400	0	0	0	0	4,400
1095	100.00%	100.00%	4,363	0	0	0	0	4,363	0	0	0	Aero	100.00%	100.00%	4,363	0	0	0	0	4,363	0	0	0
1107	100.00%	100.00%	4,213	0	0	0	0	4,213	0	0	0	Aero	100.00%	100.00%	4,213	0	0	0	0	4,213	0	0	0
1076	85.34%	86.31%	3,538	0	0	0	0	3,538	0	0	0	Common	85.73%	85.73%	3,554	0	0	0	0	3,554	0	0	0
1162	100.00%	100.00%	4,130	0	0	0	0	4,130	0	0	0	Aero	100.00%	100.00%	4,130	0	0	0	0	4,130	0	0	0
7773	100.00%	100.00%	4,121	4,121	0	0	0	0	4,121	0	0	Aero	100.00%	100.00%	4,121	4,121	0	0	0	0	4,121	0	0
979	100.00%	100.00%	4,106	4,106	0	0	0	0	4,106	0	0	Aero	100.00%	100.00%	4,106	4,106	0	0	0	0	4,106	0	0
1077	85.34%	86.31%	3,472	0	0	0	0	3,472	0	0	0	Common	85.73%	85.73%	3,487	0	0	0	0	3,487	0	0	0
862	100.00%	100.00%	4,030	4,030	4,030	0	0	0	0	4,030	0	Aero	100.00%	100.00%	4,030	4,030	4,030	0	0	0	0	4,030	0
1148	100.00%	100.00%	4,000	0	0	0	0	4,000	0	0	0	Aero	100.00%	100.00%	4,000	0	0	0	0	4,000	0	0	0
856	100.00%	100.00%	3,865	3,865	3,865	0	0	0	0	3,865	0	Aero	100.00%	100.00%	3,865	3,865	3,865	0	0	0	0	3,865	0
10076	85.34%	86.31%	3,251	3,251	3,288	0	0	0	-37	3,288	0	Common	85.73%	85.73%	3,265	3,265	3,265	0	0	0	0	3,265	0
10090	85.34%	86.31%	3,251	3,251	3,288	0	0	0	-37	3,288	0	Common	85.73%	85.73%	3,265	3,265	3,265	0	0	0	0	3,265	0
977	100.00%	100.00%	3,776	3,776	0	0	0	0	3,776	0	0	Aero	100.00%	100.00%	3,776	3,776	0	0	0	0	3,776	0	0
969	100.00%	100.00%	3,570	3,570	0	0	0	0	3,570	0	0	Aero	100.00%	100.00%	3,570	3,570	0	0	0	0	3,570	0	0
962	85.34%	86.31%	2,995	2,995	0	0	0	0	2,995	0	0	Common	85.73%	85.73%	3,009	3,009	0	0	0	0	3,009	0	0
908	100.00%	100.00%	3,500	3,500	3,500	0	0	0	0	3,500	0	AERO	100.00%	100.00%	3,500	3,500	3,500	0	0	0	0	3,500	0
963	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1006	100.00%	100.00%	3,427	3,427	0	0	0	0	3,427	0	0	Aero	100.00%	100.00%	3,427	3,427	0	0	0	0	3,427	0	0
869	100.00%	100.00%	3,418	3,418	3,418	0	0	0	0	3,418	0	Aero	100.00%	100.00%	3,418	3,418	3,418	0	0	0	0	3,418	0
964	85.34%	86.31%	2,867	2,867	0	0	0	0	2,867	0	0	Common	85.73%	85.73%	2,880	2,880	0	0	0	0	2,880	0	0
1188	85.34%	86.31%	2,829	0	0	0	0	2,829	0	0	0	Common	85.73%	85.73%	2,842	0	0	0	0	2,842	0	0	0
965	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
10084	85.34%	86.31%	2,729	2,729	2,760	0	0	0	-31	2,760	0	Common	85.73%	85.73%	2,742	2,742	2,742	0	0	0	0	2,742	0
7757	85.34%	86.31%	2,688	2,688	2,719	0	0	0	-31	2,719	0	COMMON	85.73%	85.73%	2,700	2,700	2,700	0	0	0	0	2,700	0
966	85.34%	86.31%	2,607	2,607	0	0	0	0	2,607	0	0	Common	85.73%	85.73%	2,619	2,619	0	0	0	0	2,619	0	0
974	100.00%	100.00%	2,950	2,950	0	0	0	0	2,950	0	0	Aero	100.00%	100.00%	2,950	2,950	0	0	0	0	2,950	0	0
967	85.34%	86.31%	2,505	2,505	0	0	0	0	2,505	0	0	Common	85.73%	85.73%	2,516	2,516	0	0	0	0	2,516	0	0
870	100.00%	100.00%	2,706	2,706	2,706	0	0	0	0	2,706	0	Aero	100.00%	100.00%	2,706	2,706	2,706	0	0	0	0	2,706	0
866	100.00%	100.00%	2,690	2,690	2,690	0	0	0	0	2,690	0	Aero	100.00%	100.00%	2,690	2,690	2,690	0	0	0	0	2,690	0
903	100.00%	100.00%	2,690	2,690	2,690	0	0	0	0	2,690	0	AERO	100.00%	100.00%	2,690	2,690	2,690	0	0	0	0	2,690	0
1005	100.00%	100.00%	2,666	2,666	0	0	0	0	2,666	0	0	Aero	100.00%	100.00%	2,666	2,666	0	0	0	0	2,666	0	0
947	100.00%	100.00%	2,614	2,614	2,614	0	0	0	0	2,614	0	AERO	100.00%	100.00%	2,614	2,614	2,614	0	0	0	0	2,614	0
911	100.00%	100.00%	2,360	2,360	2,360	0	0	0	0	2,360	0	AERO	100.00%	100.00%	2,360	2,360	2,360	0	0	0	0	2,360	0
971	100.00%	100.00%	2,336	2,336	0	0	0	0	2,336	0	0	Aero	100.00%	100.00%	2,336	2,336	0	0	0	0	2,336	0	0
860	100.00%	100.00%	2,268	2,268	2,268	0	0	0	0	2,268	0	Aero	100.00%	100.00%	2,268	2,268	2,268	0	0	0	0	2,268	0
973	100.00%	100.00%	2,242	2,242	0	0	0	0	2,242	0	0	Aero	100.00%	100.00%	2,242	2,242	0	0	0	0	2,242	0	0
970	100.00%	100.00%	2,230	2,230	0	0	0	0	2,230	0	0	Aero	100.00%	100.00%	2,230	2,230	0	0	0	0	2,230	0	0
904	100.00%	100.00%	2,216	2,216	2,216	0	0	0	0	2,216	0	AERO	100.00%	100.00%	2,216	2,216	2,216	0	0	0	0	2,216	0
858	100.00%	100.00%	2,163	2,163	2,163	0	0	0	0	2,163	0	Aero	100.00%	100.00%	2,163	2,163	2,163	0	0	0	0	2,163	0
972	100.00%	100.00%	2,124	2,124	0	0	0	0	2,124	0	0	Aero	100.00%	100.00%	2,124	2,124	0	0	0	0	2,124	0	0
10128	85.34%	86.31%	1,664	1,664	1,683	0	0	0	-19	1,683	0	Common	85.73%	85.73%	1,672	1,672	1,672	0	0	0	0	1,672	0
1167	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1168	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1169	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1170	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1171	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1172	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1173	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1174	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1175	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1176	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1177	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1178	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1179	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1180	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1181	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1182	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1183	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1184	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1185	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1186	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1187	85.34%	86.31%	1,615	0	0	0	0	1,615	0	0	0	Common	85.73%	85.73%	1,622	0	0	0	0	1,622	0	0	0
1087	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0	Aero	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0
1088	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0	Aero	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0
1089	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0	Aero	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0
1090	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0	Aero	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0
1091	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0	Aero	100.00%	100.00%	1,805	0	0	0	0	1,805	0	0	0
1101	100.00%	100.00%	1,750	0	0	0	0	1,750	0	0	0	Aero	100.00%	100.00%	1,750	0	0	0	0	1,750	0	0	0
7770	100.00%	100.00%	1,746	1,746	0	0	0	0	1,746	0	0	Aero	100.00%	100.00%	1,746	1,746	0	0	0	0	1,746	0	0
7759	85.34%	86.31%	1,451	1,451	1,467	0	0	0	-16	1,467	0	COMMON	85.73%	85.73%	1,457	1,457	1,457	0	0	0	0	1,457	0
6274	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1159	100.00%	100.00%	1,650	0	0	0	0	1,650	0	0	0	Aero	100.00%	100.00%	1,650	0	0	0	0	1,650	0	0	0
871	100.00%	100.00%	1,635	1,635	1,635	0	0	0	0	1,635	0	Aero	100.00%	100.00%	1,635	1,635	1,635	0	0	0	0	1,635	0
907	100.00%	100.00%	1,500	1,500	1,500	0	0	0	0	1,500	0	AERO	100.00%	100.00%	1,500	1,500	1,500	0	0	0	0	1,500	0
905	100.00%	100.00%	1,424	1,424	1,424	0	0	0	0	1,424	0	AERO	100.00%	100.00%	1,424	1,424	1,424	0	0	0	0	1,424	0
981	100.00%	100.00%	1,350	1,350	0	0	0	0	1,350	0	0	Aero	100.00%	100.00%	1,350	1,350	0	0	0	0	1,350	0	0
985	85.34%	86.31%	1,131	1,131	0	0	0	0	1,131	0	0	Common	85.73%	85.73%	1,136	1,136	0	0	0	0	1,136	0	0
906	100.00%	100.00%	850	850	850	0	0	0	0	850	0	AERO	100.00%	100.00%	850	850	850	0	0	0	0	850	0
868	100.00%	100.00%	573	573	573	0	0	0	0	573	0	Aero	100.00%	100.00%	573	573	573	0	0	0	0	573	0
857	100.00%	100.00%	475	475	475	0	0	0	0	475	0	Aero	100.00%	100.00%	475	475	475	0	0	0	0	475	0
5013	100.00%	100.00%	1	1	1	1	0	0	0	0	1	Aero	100.00%	100.00%	1	1	1	1	0	0	0	0	1
1275	100.00%	100.00%	0	326,449,883	326,449,883	326,449,883	326,449,883	-326,449,883	0	0	0	Aero	100.00%	100.00%	0	326,449,883	326,449,883	326,449,883	326,449,883	-326,449,883	0	0	0
8266	100.00%	100.00%	0	63,247,292	63,247,292	63,247,292	63,247,292	-63,247,292	0	0	0	Aero	100.00%	100.00%	0	63,247,292	63,247,292	63,247,292	63,247,292	-63,247,292	0	0	0
470	100.00%	100.00%	0	860,542	860,542	860,542	860,542	-860,542	0	0	0	Aero	100.00%	100.00%	0	860,542	860,542	860,542	860,542	-860,542	0	0	0
1045	100.00%	100.00%	0	0	0	319,963	319,963	0	0	-319,963	0	Aero	100.00%	100.00%	0	0	0	319,963	319,963	0	0	-319,963	0
1046	100.00%	100.00%	0	0	0	5,819,320	5,819,320	0	0	-5,819,320	0	Aero	100.00%	100.00%	0	0	0	5,819,320	5,819,320	0	0	-5,819,320	0
1054	100.00%	100.00%	0	0	0	214,056	214,056	0	0	-214,056	0	Aero	100.00%	100.00%	0	0	0	214,056	214,056	0	0	-214,056	0
1060	85.34%	86.31%	0	0	0	3,679,170	3,679,170	0	0	-3,679,170	0	Common	85.73%	85.73%	0	0	0	3,654,361	3,679,170	0	0	-3,654,361	-24,809
1064	100.00%	100.00%	0	0	0	100,000	100,000	0	0	-100,000	0	Aero	100.00%	100.00%	0	0	0	100,000	100,000	0	0	-100,000	0
1081	100.00%	100.00%	0	0	0	914,420	914,420	0	0	-914,420	0	Aero	100.00%	100.00%	0	0	0	914,420	914,420	0	0	-914,420	0
1124	100.00%	100.00%	0	0	0	240,093	240,093	0	0	-240,093	0	Aero	100.00%	100.00%	0	0	0	240,093	240,093	0	0	-240,093	0
1135	100.00%	100.00%	0	0	0	1,835,986	1,835,986	0	0	-1,835,986	0	Aero	100.00%	100.00%	0	0	0	1,835,986	1,835,986	0	0	-1,835,986	0
1180	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1848	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
1849	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
2410	100.00%	100.00%	0	0	0	1,811,473	1,811,473	0	0	-1,811,473	0	Aero	100.00%	100.00%	0	0	0	1,811,473	1,811,473	0	0	-1,811,473	0
2629	100.00%	100.00%	0	0	0	50,625	50,625	0	0	-50,625	0	Aero	100.00%	100.00%	0	0	0	50,625	50,625	0	0	-50,625	0
2632	100.00%	100.00%	0	0	0	75,938	75,938	0	0	-75,938	0	Aero	100.00%	100.00%	0	0	0	75,938	75,938	0	0	-75,938	0
3829	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
3866	100.00%	100.00%	0	0	0	347,359	347,359	0	0	-347,359	0	Aero	100.00%	100.00%	0	0	0	347,359	347,359	0	0	-347,359	0
6050	100.00%	100.00%	0	0	0	31,608	31,608	0	0	-31,608	0	Aero	100.00%	100.00%	0	0	0	31,608	31,608	0	0	-31,608	0
6129	85.34%	86.31%	0	0	0	1,901	1,901	0	0	-1,901	0	Common	85.73%	85.73%	0	0	0	1,889	1,901	0	0	-1,889	-13
6131	85.34%	86.31%	0	0	0	1,426	1,426	0	0	-1,426	0	Common	85.73%	85.73%	0	0	0	1,416	1,426	0	0	-1,416	-10
6133	85.34%	86.31%	0	0	0	4,754	4,754	0	0	-4,754	0	Common	85.73%	85.73%	0	0	0	4,721	4,754	0	0	-4,721	-32
6188	100.00%	100.00%	0	0	0	346,208	346,208	0	0	-346,208	0	Aero	100.00%	100.00%	0	0	0	346,208	346,208	0	0	-346,208	0
7759	100.00%	100.00%	0	925,170	925,170	925,170	925,170	-925,170	0	0	0	Aero	100.00%	100.00%	0	925,170	925,170	925,170	925,170	-925,170	0	0	0
9044	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9045	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9046	100.00%	100.00%	0	0	599,763	599,763	599,763	0	-599,763	0	0	Aero	100.00%	100.00%	0	0	599,763	599,763	599,763	0	-599,763	0	0
9047	100.00%	100.00%	0	0	838,070	838,070	838,070	0	-838,070	0	0	Aero	100.00%	100.00%	0	0	838,070	838,070	838,070	0	-838,070	0	0
9048	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9049	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9050	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9051	100.00%	100.00%	0	0	225,192	225,192	225,192	0	-225,192	0	0	Aero	100.00%	100.00%	0	0	225,192	225,192	225,192	0	-225,192	0	0
9052	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0

S NO	Asset	Group Description	Description	Date of Capitalisation	Gross block -2020	Gross block - 2019	Gross block - 2018	Gross block - 2017	Gross block - 2016	Additions - 2020	Additions - 2019	Additions - 2018	Additions - 2017	Aero/ Non Aero	BIAL -% of Aero - 2020	BIAL -% of Aero - 2019	BIAL - GBV - Aero - 2020	BIAL - GBV - Aero - 2019	BIAL - GBV - Aero - 2018	BIAL - GBV - Aero - 2017	BIAL - GBV - Aero - 2016	BIAL - Aero additions - 2020	BIAL - Aero additions - 2019	BIAL - Aero additions - 2018	BIAL - Aero additions - 2017	Revised classification	Study - % of Aero - 2019, 2020	Study - % of Aero - 2016, 2017 and 2018	Study - GBV - Aero - 2020	Study - GBV - Aero - 2019	Study - GBV - Aero - 2018	Study - GBV - Aero - 2017	Study - GBV Aero - 2016	Study - Aero additions - FY2020	Study - Aero additions - FY2019	Study - Aero additions - FY2018	Study - Aero additions - FY2017
9053	4000004019	Office Equipment	Voltas Water Dispenser Fresh F-62/10	13-Mar-13	0	0	8,600	8,600	8,600	0	-8,600	0	0	Common	85.34%	86.31%	0	0	7,423	7,423	7,423	0	-7,423	0	0	Common	85.73%	85.73%	0	0	7,373	7,373	7,423	0	-7,373	0	-50
9054	4000004020	Office Equipment	Faber Microwave Oven- 25 LTR CGS	13-Mar-13	0	0	8,000	8,000	8,000	0	-8,000	0	0	Common	85.34%	86.31%	0	0	6,865	6,865	6,865	0	-6,865	0	0	Common	85.73%	85.73%	0	0	6,858	6,858	6,865	0	-6,858	0	-47
9055	4000004021	Office Equipment	Videocon Refrigerator-VCP983SH (47L)	13-Mar-13	0	0	7,000	7,000	7,000	0	-7,000	0	0	Common	85.34%	86.31%	0	0	6,042	6,042	6,042	0	-6,042	0	0	Common	85.73%	85.73%	0	0	6,001	6,001	6,042	0	-6,001	0	-41
9056	4200000221	Airline offices, Lounges & oth	Canteen Electric Work - P7 Area	1-Jan-14	0	0	208,550	208,550	208,550	0	-208,550	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9057	4200002222	Airline offices, Lounges & oth	Toilet Electric Work - P7 Area	1-Jan-14	0	0	89,006	89,006	89,006	0	-89,006	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9058	4200002223	Airline offices, Lounges & oth	Electrical Work at P7 Parking for Taxi Drivers	1-Jan-14	0	0	1,677,720	1,677,720	1,677,720	0	-1,677,720	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9059	4300000007	Small Vehicles	TOYOTA-INNOVA-KA02-MJ-9792	27-Jun-08	0	0	1,195,483	1,195,483	1,195,483	0	-1,195,483	0	0	Aero	100.00%	100.00%	0	0	1,195,483	1,195,483	1,195,483	0	-1,195,483	0	0	Aero	100.00%	100.00%	0	0	1,195,483	1,195,483	1,195,483	0	-1,195,483	0	0
9060	4300000008	Small Vehicles	TOYOTA-INNOVA-KA-03-MK-2919	10-Nov-08	0	0	1,291,812	1,291,812	1,291,812	0	-1,291,812	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9061	4300000010	Small Vehicles	TOYOTA-INNOVA-KA 03-MK-2317	10-Nov-08	0	0	1,291,812	1,291,812	1,291,812	0	-1,291,812	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9062	4300000012	Small Vehicles	SCORPIO-GETAWAY -KA-03-MJ-7041	10-Sep-08	0	0	958,036	958,036	958,036	0	-958,036	0	0	Aero	100.00%	100.00%	0	0	958,036	958,036	958,036	0	-958,036	0	0	Aero	100.00%	100.00%	0	0	958,036	958,036	958,036	0	-958,036	0	0
9063	4300000013	Small Vehicles	SCORPIO-GETAWAY-KA-03-MJ-7043	10-Sep-08	0	0	958,036	958,036	958,036	0	-958,036	0	0	Aero	100.00%	100.00%	0	0	958,036	958,036	958,036	0	-958,036	0	0	Aero	100.00%	100.00%	0	0	958,036	958,036	958,036	0	-958,036	0	0
9064	4300000038	Small Vehicles	SCORPIO-GETAWAY-2WD-KA-01-MF-5254	31-Mar-10	0	0	940,010	940,010	940,010	0	-940,010	0	0	Aero	100.00%	100.00%	0	0	940,010	940,010	940,010	0	-940,010	0	0	Aero	100.00%	100.00%	0	0	940,010	940,010	940,010	0	-940,010	0	0
9065	4300000039	Small Vehicles	TOYOTA-CAMRY- Reg. No. KA -03 -M -2533	15-May-10	0	0	2,633,087	2,633,087	2,633,087	0	-2,633,087	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9066	2600002030	Buildings - Non Aero	Seating & 3 canopy-erection at Parking P7	9-Mar-15	0	0	227,030	227,030	227,030	0	-227,030	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9067	4200003084	Electrical installation	P7 Canteen Electrical Modification Work	20-Jan-15	0	0	157,474	157,474	157,474	0	-157,474	0	0	Common	85.34%	86.31%	0	0	135,915	135,915	135,915	0	-135,915	0	0	Common	85.73%	85.73%	0	0	134,999	134,999	135,915	0	-134,999	0	-916
9068	4500008365	Furniture and fixtures	Fume exaust hoods of wall mount	5-Jan-15	0	0	251,774	251,774	251,774	0	-251,774	0	0	Common	85.34%	86.31%	0	0	217,306	217,306	217,306	0	-217,306	0	0	Common	85.73%	85.73%	0	0	215,841	215,841	217,306	0	-215,841	0	-1,465
9069	2600003012	Buildings - Non Aero	Civil Work at P7 Canteen	1-Apr-15	0	0	83,192	83,192	83,192	0	-83,192	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
9070	2600003035	Buildings - Non Aero	Civil Work at P7 Canteen	8-Jul-15	0	0	46,915	46,915	46,915	0	-46,915	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0	Non Aero	0.00%	0.00%	0	0	0	0	0	0	0	0	0
			Amount for previous control period (adjustment of terminal area ratio for previous control periods)		36,689,844,771	36,691,690,312	36,691,721,821	36,691,690,312	36,689,844,771	0	0	0	0		33,662,874,211	33,664,719,752	33,212,756,715	33,212,725,435	33,210,879,864	0	-148,036,963	0	0				32,665,559,405	32,667,404,946	32,667,436,256	32,667,404,946	32,754,362,737	0	0	0	-86,957,851
			Opening Gross Block adjustment																													-455,517,667				
			Total		63,134,267,876	42,719,102,770	41,100,099,476	39,397,110,474	37,134,908,731	20,424,165,106	1,610,003,294	1,702,969,902	2,283,101,743		58,521,738,607	38,449,499,298	37,129,163,033	35,769,368,620	33,630,031,524	20,072,328,709	1,320,246,265	1,359,894,412	2,139,237,096				57,941,348,425	38,001,561,381	36,531,390,622	35,182,965,147	33,173,514,487	19,939,787,944	1,476,170,759	1,349,326,454	2,086,550,710

EXHIBIT IV – ASSET ADDITIONS FOR FY21

S no	Projects	Revised submission of BIAL – total additions	Allocation as per BIAL	Aero addition to FY21 as per BIAL	Revised allocation as per the study	Revised Aero addition to FY21 as per the study	Impact of revision
1	Site preparation & Earthworks	21.98	100.00%	21.98	100.00%	21.98	0.00
2	Aircraft Rescue & Fire Fighting	8.86	100.00%	8.86	100.00%	8.86	0.00
3	Airport Offices - Phase I	3.89	91.00%	3.54	85.73%	3.33	0.20
4	Existing Runways / Taxiway Improvements - Phase 1b	193.94	100.00%	193.94	100.00%	193.94	0.00
5	Eastern Tunnel - Enabling works	86.55	100.00%	86.55	0.00%	0.00	86.55
6	Express Cargo	88.49	0.00%	0.00	100.00%	88.49	-88.49
7	ITI Project	86.60	91.00%	78.81	85.73%	74.24	4.56
8	Sustaining capex	200.59	91.00%	182.54	85.73%	171.97	10.57
	Total	**690.90**		**576.21**		**562.81**	**13.40**

STUDY ON OPERATION AND MAINTENANCE COSTS

for

KEMPEGOWDA INTERNATIONAL AIRPORT, BENGALURU (BIAL)

(Second Control Period: 2017-2021)

May 2021

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GLOSSARY

Abbreviation	Expansion
AAI	Airports Authority of India
ACI	Airport Council International
AERA	Airports Economic Regulatory Authority of India
ALOP	Advance loss of profit
AOD	Airport Opening Date
AOL	Airport operator's liability
ARFF	Aviation Rescue and Fire Fighting
ASQ	Airport Service Quality
ASSOCHAM	Associated Chambers of Commerce and Industry of India
ATM	Air Traffic Movement
BESCOM	Bangalore Electricity Supply Company Limited
BHS	Baggage Handling System
BIAL	Bangalore International Airport Limited
CA	Concession Agreement
CAGR	Compounded Annual Growth Rate
CEO	Chief Operating Officer
CFO	Chief Financial Officer
CII	Confederation of Indian Industry
CNS	Communication, Navigation and Surveillance
CSR	Corporate Social Responsibility
CXO	Chief Experience Officer
DGM	Deputy General Manager
DIAL	Delhi International Airport Limited
EoI	Expression of Interest
ERP	Enterprise Resource Planning
F&A	Finance and Accounting
F&B	Food and Beverages
FY	Financial Year
GL	General Ledger
GoI	Government of India
GoK	Government of Karnataka
GRN	Goods Receipt Note
HIAL	Hyderabad International Airport Limited
HOD	Head of Department
HR	Human Resource
HRD	Human Resource Development
IAR	Industrial all risk
ICT	Information and Communication Technology
INR	Indian Rupee
KL	Kilo Litres
KSIIDC	Karnataka State Industrial and Infrastructure Development Corporation
kVA	Kilo Volt Amperes
kWH	Kilowatt Hour

Abbreviation	Expansion
LLA	Land Lease Agreement
MAG	Minimum Annual Guarantee
MD	Managing Director
MIAL	Mumbai International Airport Limited
MIS	Management Information System
MPPA	Million Passengers per Annum
MTD	Month till Date
MYTP	Multi Year Tariff Proposal
O&M	Operations & Maintenance
PO	Purchase Order
PPP	Public Private Partnership
PR	Purchase Requisition
RFP	Request for Proposal
RFQ	Request for Quotation
SAP	Systems Applications and Products
TDSAT	Telecom Disputes Settlement and Appellate Tribunal
VP	Vice President
WPI	Wholesale Price Index
YTD	Year till Date

EXECUTIVE SUMMARY

AERA is undertaking the tariff determination exercise for Bangalore airport for the 3rd control period (FY 2022 to FY 2026). As part of the tariff determination process, it has stipulated the scope of work which includes reviewing and examining the O&M costs incurred by the airport (BIAL) for the previous control period (2nd control period – FY 2017 to FY 2021). The study uses the actual numbers for the period FY17-FY20 based on the audited IGAAP financial statements of BIAL while the numbers for FY21 are based on the unaudited numbers from Apr, 2020 to December, 2020 and forecasted for January, 2020 to March, 2021 (since the actuals were not available at the time of preparation of this report).

This report aims to allocate the operational expenditure incurred by BIAL into aeronautical and non-aeronautical components and to understand the efficiency of the operational expenditure for the 2nd control period before considering them as part of the tariff determination process for BIAL.

To understand the guidelines and previous precedence on the methodology to segregate the operational expenses, the documents analysed include AERA Act, 2008, Concession Agreement of BIAL with Government of India, consultation paper and AERA orders for BIAL and for other airports. The summary of the study is produced in the table below:

Table 1: Summary of the study

Particulars*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Total operating expenses - As per MYTP submission of BIAL (refer Table 12)	371.84	412.54	463.99	530.40	511.31	**2,290.07**
Total operating expenses - As per the study (refer Table 15)	370.93	411.66	463.00	530.46	465.26	**2,241.31**
Aero operating expenses - As approved by AERA in 2nd control period order (refer Table 35)	323.36	357.26	395.60	443.59	515.25	**2,035.06**
Aero operating expenses - As per MYTP submission of BIAL (refer Table 11)	332.05	367.33	406.02	463.89	464.20	**2,033.48**
Aero operating expenses - As per the study	323.22	358.70	369.63	422.36	408.47	**1,882.38**

*1. numbers for FY17-FY20 are based on actuals while numbers for FY21 are forecasted 2. AERA has not provided data on total opex in its second control period order for BIAL

The operational expenditure allocation ratio submitted by BIAL as part of its MYTP submission is given in Table 10.It is noted that BIAL has used the MIS data for the allocation between aeronautical and non-aeronautical operational expenditure. For the study, the total operational expenditure is considered based on the audited financial statements based on IGAAP after the adjustments as per section 2.4 for allocation between aeronautical and non-aeronautical components as given in Table 15. The study undertook an evaluation of the submissions by BIAL on the allocation of the operation and maintenance costs. The study has determined the revised approach for allocation of the operations and maintenance costs as given below.

The operations and maintenance costs have been bifurcated into aeronautical, non-aeronautical and common costs based on the provisions of the AERA Act, 2008.

The bifurcation of the personnel cost, operation and maintenance cost, general administration cost, marketing and advertising cost (except collection charges which are considered as aeronautical expense) is undertaken as per below (Please refer to section 2.5):

a) These major expenses are sub-divided into sub-cost centres.

b) Each sub-cost centre is categorized into aeronautical, non-aeronautical and common and the expenses within that sub-cost centre are also categorized accordingly as given in Table 16.

c) These common costs except for marketing and advertisement expenses have been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses within the major cost head, please refer Table 17 for sample computation).

d) Marketing and advertisement expenses are bifurcated based on 85:15 ratio which is the average for previous years.

e) Sub-cost centres whose allocation is changed from aeronautical to common include quality management, corporate affairs, terminal operations, ops, planning and project co-ordination, innovation lab, landside maintenance – special equipment, utility – water supply, utility – power supply, corporate communication, chief operations officer, customer engagement and service quality and president – airport operations.

The bifurcation of the remaining expenses is undertaken as per below (Please refer to Table 18):

a) Concession fee – Since the tariff computation for BIAL is undertaken on hybrid till, the aeronautical concession fee for BIAL is computed as 4% of the aeronautical revenues. The study has considered the CGF revenues as part of the aeronautical revenues for computing the aeronautical concession fee.

b) CSR expenses – Computed based on the aeronautical profit before tax for BIAL.

c) Donations and waivers and bad debts – These expenses have been excluded as per AERA's second control period order for BIAL.

d) Land lease rent and rates and taxes – Land usage by BIAL has been primarily for airport with very low utilization under real estate development till FY 2020 and it is forecasted to remain the same in FY 2021. Accordingly, the lease rent and rates and taxes are considered as aeronautical.

e) Utility cost – The utility cost has been adjusted for the utility recoveries from aeronautical concessionaires as per AERA's second control period order for BIAL. The net amount has been considered as aeronautical expenses.

f) Insurance cost – These expenses are bifurcated based on the revised asset ratio.

The forecast for FY 2021 is revised based on the data available till December 2020. Therefore, the impact in the FY 2021 is a combination of this revision and the revised segregation logic.

The operational expenditure allocation ratio based on the revised segregation methodology is summarized in the table below:

Table 2: Revised segregation logic for O&M costs as per this study vis-à-vis those proposed by BIAL for second control period

Operational expenditure*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021
Personnel Expenses	90.44%	91.05%	89.71%	88.94%	88.94%
Operations & Maintenance	83.62%	84.78%	82.66%	84.49%	89.64%
Lease Rent	100.00%	100.00%	100.00%	100.00%	100.00%
Utility (Net)	100.00%	100.00%	100.00%	100.00%	100.00%
Insurance	89.29%	88.87%	88.96%	91.98%	90.93%
Rates & Taxes (other than IT)	100.00%	100.00%	100.00%	100.00%	100.00%

Operational expenditure*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**
Collection cost	100.00%	100.00%	100.00%	100.00%	100.00%
Marketing and Advertising	89.82%	83.60%	85.17%	84.80%	84.80%
Total General Administration Costs	95.10%	91.27%	63.34%	59.03%	90.00%
Total operational expenditure – Study	**87.14%**	**87.14%**	**79.83%**	**79.62%**	**87.79%**
Total operational expenditure – BIAL	**89.30%**	**89.04%**	**87.51%**	**87.46%**	**90.79%**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

The change in the operational expenditure ratio (submitted by BIAL as against considered in the study) based on the study is given below:

Table 3: Change in the operational expenditure allocation ratio based on this study vis-à-vis those proposed by BIAL for second control period

Operational expenditure*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**
Personnel Expenses	-3.67%	-3.06%	-3.13%	-3.16%	-3.16%
Operations & Maintenance	-5.01%	-4.63%	-4.95%	-4.52%	-0.06%
Lease Rent	0.00%	0.00%	0.00%	0.00%	0.00%
Utility (Net)	0.00%	0.00%	0.00%	0.00%	0.00%
Insurance	-1.50%	-1.47%	-1.07%	1.95%	0.90%
Rates & Taxes (other than IT)	0.00%	0.00%	0.00%	0.00%	0.00%
Collection cost	0.00%	0.00%	0.00%	0.00%	0.00%
Marketing and Advertising	-4.86%	-5.91%	-3.11%	-1.62%	-1.62%
Total General Administration Costs	-3.95%	-6.42%	-31.58%	-32.30%	-1.33%
Total operational expenditure	**-2.16%**	**-1.91%**	**-7.67%**	**-7.84%**	**-2.99%**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

The revised operational expenditure as per the study is given below:

Table 4: Year wise adjusted operating and maintenance expenses for the second control period as per this study

Operating expenses adjustments*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Personnel expenses	107.37	110.43	137.41	174.29	187.78	717.27
O&M	83.03	98.97	96.93	117.09	120.09	516.11
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	36.45	41.92	34.86	34.22	23.41	170.86
Insurance	1.57	2.22	1.94	3.25	5.64	14.62
Rates & taxes (other than IT)	8.72	6.55	9.36	8.90	8.29	41.82
Marketing & Advertising	7.90	9.02	12.93	10.77	6.07	46.68
CSR	2.14	4.22	6.98	6.85	5.21	25.41
General admin costs	23.40	27.34	17.28	19.90	24.09	112.02

Operating expenses adjustments*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Total operating expenses – Aero	**283.59**	**314.08**	**331.52**	**389.51**	**395.26**	**1713.96**
Waiver and bad debts	0.00	0.00	0.00	0.00	0.00	0.00
Concession fee	39.63	44.62	38.11	32.85	13.21	168.42
Total operating expenditure – Aero as per the study	**323.22**	**358.70**	**369.63**	**422.36**	**408.47**	**1882.38**
Total Operating expenditure – Aero as per BIAL	**332.05**	**367.33**	**406.02**	**463.89**	**464.20**	**2,033.48**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

The impact of the revised segregation methodology (difference between aeronautical operational expenditure given in Table 4 vis-a-vis aeronautical operational expenditure submitted by BIAL given in **Error! Reference source not found.**) is summarized in the table below:

Table 5: Impact of the segregation methodology on aeronautical operational expenditure incurred by BIAL as per this study vis-à-vis those proposed by BIAL for second control period

Operating expenses adjustments*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Personnel expenses	-8.64	-7.84	-9.18	-11.88	-15.69	-53.23
O&M	-0.89	0.13	-2.21	-0.03	-0.18	-3.18
Lease Rent	0.00	0.00	0.00	0.00	0.00	0.00
Utility	-1.27	-0.72	0.18	-2.23	-9.68	-13.72
Insurance	-0.02	-0.04	-0.03	0.06	-2.06	-2.10
Rates & taxes (other than IT)	0.00	0.02	0.00	0.00	-0.87	-0.86
Marketing & Advertising	-0.18	-0.23	-2.39	-9.11	-9.54	-21.46
CSR	-1.58	-0.59	-9.02	-12.66	-11.21	-35.05
General admin costs	-3.18	-6.31	-11.41	-12.84	-11.92	-45.67
Sub-total operating expenses - Aero	**-15.78**	**-15.59**	**-34.06**	**-48.69**	**-61.15**	**-175.27**
Concession fee	6.96	7.56	8.82	9.90	5.42	38.65
Waiver and bad debts	0.00	-0.60	-11.15	-2.74	0.00	-14.49
Total Operating expenditure – Aero	**-8.82**	**-8.63**	**-36.38**	**-41.53**	**-55.73**	**-151.10**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

The airport operator, that is, BIAL had proposed a total operational expenditure of INR 2,290.07 cr., the aeronautical operational expenditure as INR 2,033.48 cr. and the non-aeronautical operational expenditure as INR 256.59 cr. for the second control period.

Based on the study, the total operational expenditure is INR 2,241.31 cr. (based on audited financial statements) and the proposed aeronautical operational expenditure is INR 1,882.38 cr. for the second control period. Thus, resulting in a reduction of INR 151.10 cr. in the aeronautical operational expenditure for the second control period. The opex allocation ratio for the second control period as submitted by BIAL is 88.80% while that considered in the study is 83.99%.

The details of BIAL's budgeting and review process, cost reduction measures undertaken by BIAL are given in section 2.1, section 3.1 and section 3.3 respectively. The suggestions for accounting the operational expenditure include usage of data from audited financial statements instead of MIS for

regulatory purposes, segregate cost centres to determine costs incurred within and outside the terminal and broaden the cost centres as given in section 2.6.

The report also analyses the operational expenditure projected by AERA in the second control period order of BIAL and the actual expenditure incurred by BIAL for the second control period as given in section 3.2. It has been observed that the actual operational expenditure is less than the forecasted operational expenditure.

The trend analysis of various components of the inflation adjusted operational expenditure is undertaken only for the period FY 2017 to FY 2020 in comparison to the increase in the passenger traffic and capacity augmentation as given in Section 3. The operational expenditure for FY 2021 has not been considered for the trend analysis as FY 2021 has been severely affected by COVID-19 pandemic with a drastic reduction in passengers. The operational expenditure of FY 2021 cannot be directly compared with the previous years as the utilization of the asset has fallen while the airport might have taken some time for adjustment to the new normal.

Based on the trend analysis and as per details provided by BIAL, the key reasons for increase in cost heads are given below:

a) Personnel cost – Personnel cost has increased from FY18 to FY19; however, it is noted that the employee cost per pax has seen a decreasing trend from FY 2018 to FY 2019 due to increase in the passenger traffic. The increase in the personnel cost from FY19 to FY20 is on account of the commissioning of the new south parallel runway in December 2019 and increase in the area of operations. Due to capacity addition by BIAL, the employee cost per pax has increased which is expected to gradually fall with the increase in utilization levels. The increase in the personnel cost from FY20 to FY21 is on account of the full year cost of the employees who joined in FY20 as well as the induction/hiring of the employees who were already given offers by BIAL.

b) Operational and maintenance (O&M) expenses - The O&M expenses as a % of gross block has increased from FY 2017 to FY 2019 due to increase in minimum wages and increased utilization of the terminal and single runway. The increase in O&M expenses in the FY 2020 is on account of the commissioning of the new south parallel runway. The O&M expenses as a % of assets has decreased in FY 2020 due to increase in the asset base.

c) Marketing and Advertising - More than 85% of the expenses are attributable to two major heads namely Aviation marketing and contracts and BDMS – Marketing. The Aviation marketing and contracts constitutes roadshows, pinnacle event, airline route launches, sponsorships and travel expenses while BDMS marketing constitutes branding, brochures, event management and social and digital marketing. Increased spend on branding and marketing of the airport has resulted in increased cost/pax over these years. BIAL has not provided the justification for the increase in marketing and advertising costs. Therefore, the marketing and advertising expenses have been considered as per Table 46 based on the growth in passenger traffic and inflation.

The trend in costs with respect to growth in traffic and capacity augmentation indicate that BIAL has maintained the efficiency in operational costs during the second control period.

The report analyses BIAL's O&M costs with respect to its performance (Internal benchmarking). It is observed from internal benchmarking that for the period FY12 – FY21, the inflation adjusted costs per pax at BIAL has decreased for major heads except O&M which has shown a marginal increase due to the increase in capacity at the airport. It is also observed that the passenger mix at BIAL is predominantly domestic which constitutes more than 80% of total traffic at BIAL.

The report also analyses BIAL's O&M costs with respect to the performance of its competition (External benchmarking). The external benchmarking has been undertaken with similar private airports in India namely DIAL, HIAL and MIAL. It is noted during this review that the airports differ from each other in many ways such as layout of the terminal building, capacity of the runway/ terminal/ apron, passenger mix, natural or man-made disruptions (like runway recarpeting) in operations, outsourcing of services, cost of living of a city, etc. These differences have significant impact on the operational expenditure at the airport. Additionally, airports may follow varied approaches towards outsourcing of

services. This can result in costs being recorded under different heads of operational expenditure for different airports. The difference on account of outsourcing is addressed to an extent while comparing overall costs between airports. It is noted that the metrics related to overall (total) operational expenditure incurred by BIAL for the period FY 2017 – FY 2020 appears reasonable in range of other private airports in India.

These costs submitted by BIAL during the second control period are based on the information/reports provided by BIAL including audited reports, department-wise operational expenditure, etc. and the observations made during the site visit and discussions held with the airport operator for clarifications.

The study has relied on the CA certificate submitted by BIAL, audited financial statements of BIAL from FY 2017 to FY 2020 and the information available in the department wise breakup of operational expenses to verify the expenses incurred during the second control period and to understand the nature of the expenses. We have not audited the operational expenses, or any other underlying data submitted by BIAL and relied on the CA's certificate for the same.

OUR WORK PERFORMED

Key steps as part of approach under the study are as follows:

a) Review Concession Agreement of BIAL, AERA Order no. 18/ 2018-19, Order no. 08/ 2014-15 and Order no. 15/ 2014-15 for BIAL, previous AERA Orders for other airports and the respective consultation papers to understand the opex allocation methodology adopted by AERA

b) Review MYTP submission of BIAL to analyse consistency of operational expenditure allocation methodology adopted by BIAL for 2nd control period with the documents submitted in support of the methodology. These documents include the auditor's certificate on the allocation of expenses (attached as Annexure I) and year-wise aero and non-aero split of expenses for the period FY 2017 – FY 2020.

c) Review auditor certificate to examine whether asset allocation principles adopted by BIAL are in accordance with principles adopted by AERA

d) Review category-wise expenses bifurcation into aero, non-aero and common

e) Check consistency between the operational expenses and the financial statements of BIAL from FY17 to FY20

f) Based on the reviews, seek clarification and additional details from BIAL to assess operational expenditure allocation. These clarifications and details are related to the methodology adopted, usage of expenses (like utility), etc.

g) Prepare the general principles for the opex allocation into aeronautical, non-aeronautical and common assets. These principles ensure consistent treatment for opex.

h) Undertake analysis and bifurcation of operational expenses into aeronautical, non-aeronautical and common using the general principles.

i) Revise the operational expenditure from FY17 to FY20 for BIAL based on the revised allocation.

j) Undertake trend analysis of the operational expenditure for the period from FY17 to FY20 for which audited financial statements were available and compare it with the increase in airport operations. Examine the probable reasons for increase in the various components of the operational expenditure.

k) Undertake internal and external benchmarking exercise for per pax/ per ATM/ % gross block costs year-on-year with other comparable major airports.

1 BACKGROUND

1.1 Objective of the assignment

The objective of this study is to undertake the analysis of Operations & Maintenance costs incurred by BIAL to bifurcate these costs into aeronautical and non-aeronautical costs and understand the efficiency in O&M costs for the 2nd control period before considering them as part of the tariff determination process for BIAL.

Since audited financial statements were available from FY 2017 to FY 2020 for the 2nd control period, the analysis of the bifurcation of operation and maintenance expenditure is based on actuals till FY 2020. The operations and maintenance costs for FY 2021 is based on the forecast. For the study below documents were examined:

a) AERA Act, 2008 with its amendment in 2019

b) Concession Agreement between Government of India and BIAL

c) Land Lease Agreement of Bangalore International Airport Limited

d) Previous AERA orders for BIAL (1st and 2nd CP)

e) Previous AERA Orders to study the methodology adopted by AERA

f) Orders of Telecom Disputes Settlement and Appellate Tribunal for BIAL (TDSAT)

g) Audited financial statement of BIAL from FY 2017 to FY 2020

h) Clarification and details received from BIAL

1.2 Profile of Bangalore International Airport Limited (BIAL)

Bangalore International Airport Limited (also referred as "Bangalore airport" or "BIAL") is one of the major airports notified by Airports Economic Regulatory Authority of India ("AERA" or the "Authority") under the provisions of the AERA Act 2008. It was formed as a joint venture of private and public sector agencies in order to develop and operate the airport. The Karnataka State Industrial and Infrastructure Development Corporation (KSIIDC), a Public sector undertaking of the Government of Karnataka (GoK) and Airports Authority of India (AAI), a Government of India (GoI) undertaking, together hold 26% equity and the strategic joint venture partners hold the remaining 74%.

The GoI signed a concession agreement (CA) with BIAL on 5th July 2004. The CA defined the terms and conditions under which BIAL, as a private company, is entitled to build and run the airport. The terms of the concession are for a period of 30 years with an option to BIAL to extend the concession period by 30 years. As per the CA, the activities of customs, immigration, quarantine, security and meteorological service will be performed by the relevant government agencies at the airport and the Communication, Navigation and Surveillance (CNS) and air traffic management (ATM) will be performed by AAI. BIAL shall, in consideration for the grant of concession by GoI, pay to GoI a fee amounting to four percent (4%) of the gross revenue annually.

The GoK extended a soft loan of Rs. 350 crores to BIAL as a state support for which a State Support Agreement (SSA) was executed by GoK with BIAL. Further, GoK has also provided a total of 4008 acres of land on a lease rent and a Land lease agreement (LLA) was also executed in this regard.

At the time of financial closure and commencement of construction, the initial phase of Bengaluru International Airport (renamed as Kempegowda International Airport on 17th July 2013) was designed for handling about 4.5 million passengers per annum and the project cost was Rs. 1411.79 crore. However, owing to significant increase in aviation traffic, BIAL redesigned the initial phase midway through the implementation of the project, increasing the capacity of the airport to 11.4 million passengers per annum and the project cost to Rs. 1930.29 crore, so that the airport, at the Airport Opening Date (AOD), had the requisite capacity to handle the aviation traffic at the required/ prescribed service levels. The additional cost was met by increase in debt from lenders. Subsequently, certain project extension works were taken up with a supplemental expenditure budget of Rs. 540 crores (which

was funded partly by raising additional equity from the shareholders and partly by further additional debt from lenders) taking the total project cost to Rs. 2470.29 crores.

The airport commenced operations on 24th May 2008. The shareholding pattern of the company as per BIAL is given below:

Table 6: Shareholding pattern as per BIAL's submission (FY 2020)

Shareholder	Shareholding (in %)
Fairfax Holdings	54%
Siemens Project Ventures GmbH	20%
Airports Authority of India – (GoI)	13%
Karnataka State Industrial Infrastructure Development Corporation Limited (GoK)	13%
Total	100%

1.3 Traffic Analysis

1.3.1 Passenger Traffic

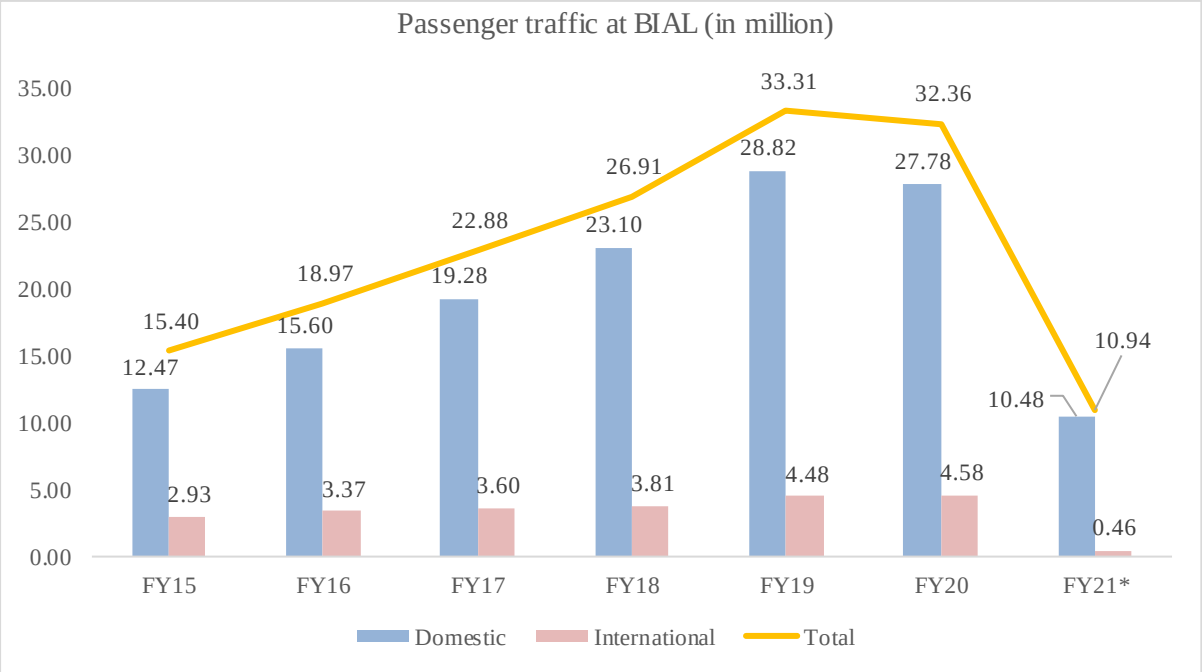
Passenger traffic at BIAL grew at a CAGR of 17.4% and 9.3% for FY 2015 – FY 2020 for domestic passengers and international Passengers respectively. The passenger traffic trend at BIAL over the last seven years is given in the table below:

Table 7: Passenger traffic at BIAL (million pax)

Traffic (in mppa)	2015	2016	2017	2018	2019	2020	2021*	Total
Domestic	12.47	15.60	19.28	23.10	28.82	27.78	10.48	137.53
International	2.93	3.37	3.60	3.81	4.48	4.58	0.46	23.23
Total	**15.40**	**18.97**	**22.88**	**26.91**	**33.31**	**32.36**	**10.94**	**160.77**

Source: AAI *Traffic for FY21 is forecasted based on actuals till February 2021

Figure 1: Passenger traffic at BIAL (FY 2015 – 2021)



Source: AAI *Traffic for FY21 is forecasted based on actuals till February 2021

1.3.2 Air Traffic Movements (ATMs)

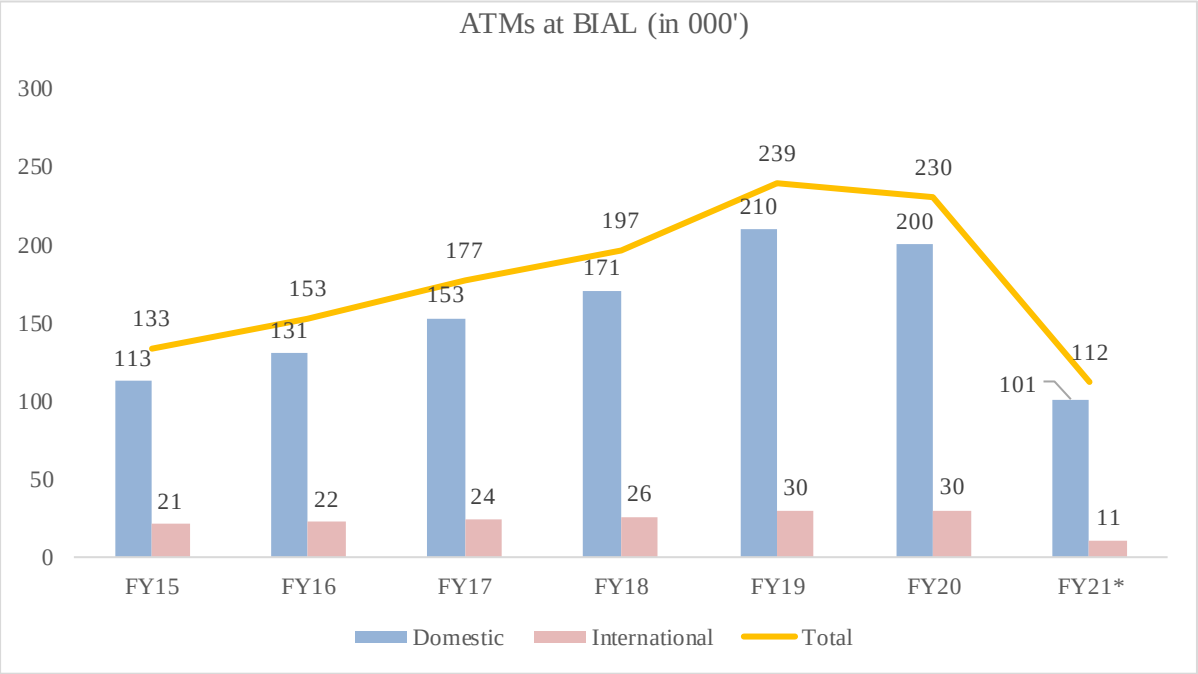
Air traffic movements (ATMs) at BIAL grew at a CAGR of 12.2% and 7.8% for FY 2015 – FY 2020 for domestic ATMs and international ATMs respectively. The air traffic movements trend at BIAL over the last seven years is given in the table below:

Table 8: Air traffic movements at BIAL (in '000)

ATMs (in '000)	2015	2016	2017	2018	2019	2020	2021*	Total
Domestic	113	131	153	171	210	200	101	1,078
International	21	22	24	26	30	30	11	165
Total	**133**	**153**	**177**	**197**	**239**	**230**	**112**	**1,242**

Source: AAI *Traffic for FY21 is forecasted based on actuals till February 2021

Figure 2: ATMs at BIAL (FY2015 – 2021)



Source: AAI *Traffic for FY21 is forecasted based on actuals till February 2021

1.3.3 Cargo traffic

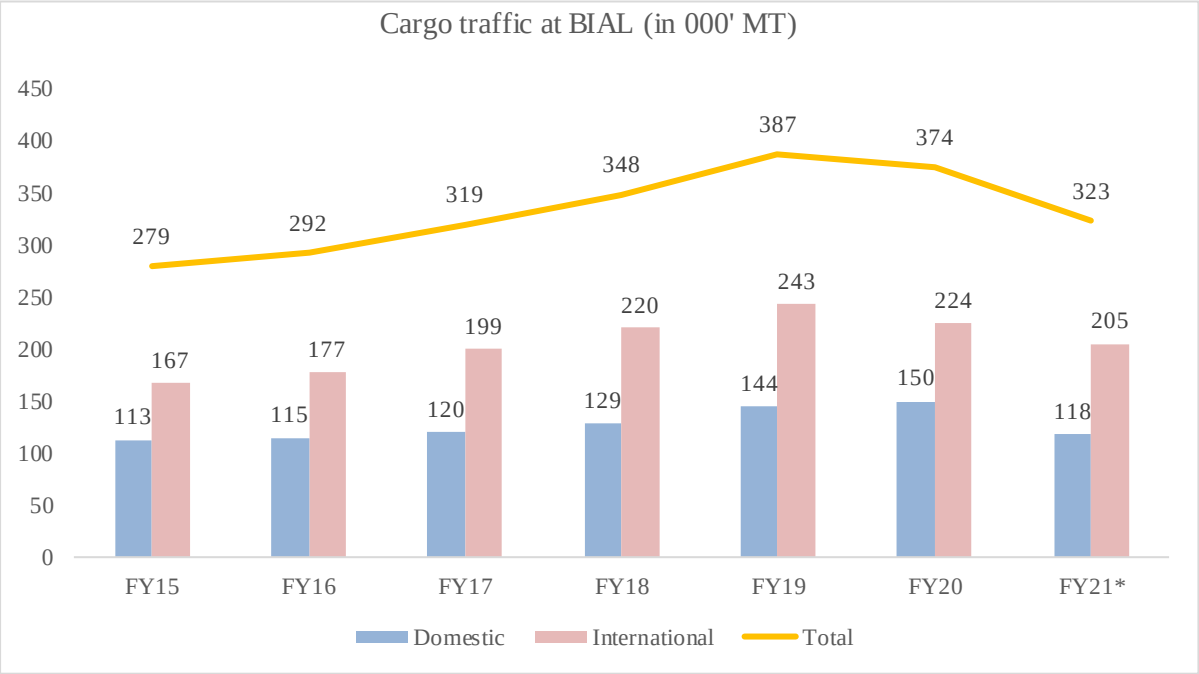
Cargo traffic at BIAL grew at a CAGR of 5.9% and 6.1% for FY 2015 – FY 2020 for domestic cargo and international cargo respectively. The cargo traffic trend at BIAL over the last seven years is given in the table below:

Table 9: Cargo traffic at BIAL (in MT)

Cargo (in MT)	2015	2016	2017	2018	2019	2020	2021*	Total
Domestic	112,687	114,646	119,878	128,504	144,223	150,009	118,153	888,100
International	166,788	177,304	199,466	219,899	242,626	224,053	204,662	1,434,798
Total	**279,475**	**291,950**	**319,344**	**348,403**	**386,849**	**374,062**	**322,815**	**2,322,898**

Source: AAI *Traffic for FY21 is forecasted based on actuals till February 2021

Figure 3: Cargo traffic at BIAL (FY2015 – 2021)



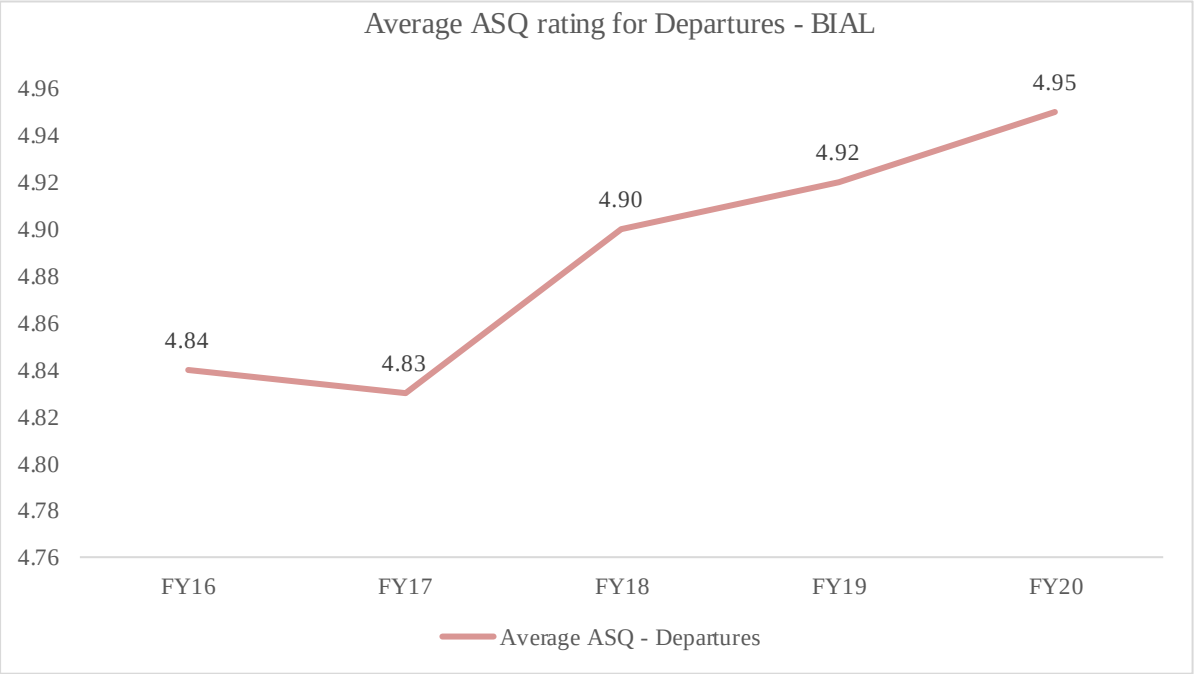
Source: AAI *Traffic for FY21 is forecasted based on actuals till February 2021

1.4 Airport Service Quality (ASQ)

BIAL has submitted that it has undertaken several initiatives to increase customer delight and improve service quality at the airport.

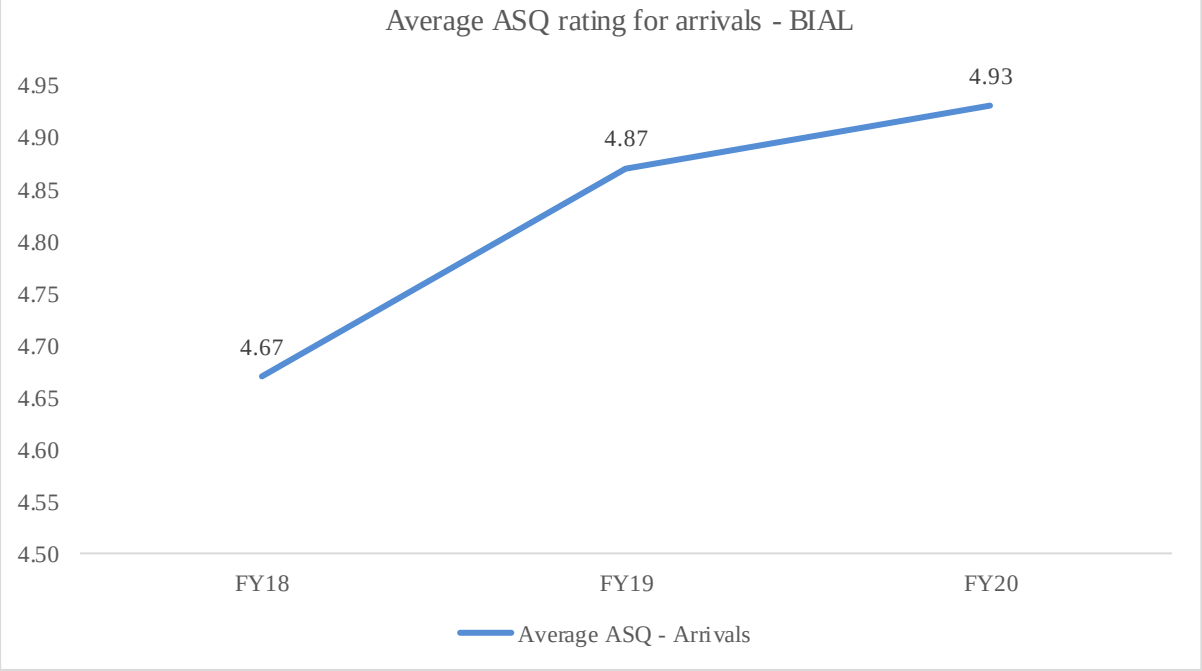
As submitted by BIAL, these initiatives have resulted in departure Air Service Quality (ASQ) rating increasing from 4.84 in Q2 (2016) to 4.97 in Q2 (2020). In addition, BIAL submitted that it has started participating in the arrival survey from Q2 (2018) and that has also increased over the years. The ASQ trend over the years for departures and arrivals is shown in the below graphs:

Figure 4: ASQ rating for departures at BIAL as per BIAL's submission



Source: BIAL

Figure 5: ASQ rating for arrivals at BIAL as per BIAL's submission



Source: BIAL

As submitted by BIAL, following are the recognitions and awards received by it:

a) Customer Experience

i. World's best airport in ASQ arrivals and best in Asia Pacific (25 – 40 mppa)
ii. First airport to receive the best airport award in departures and arrival category
iii. Skytrax award for best regional airport in India and Central Asia (2017, 2018 and 2020)
iv. Best greenfield airport – Cargo at India cargo awards 2020
v. Best airport at ASSOCHAM awards on Civil aviation and cargo

b) People

i. Golden peacock HR excellence award
ii. World HRD congress – Times Ascent – Dream companies to work
iii. World HRD congress – Global HR excellence award for managing health at work

c) Sustainability

i. Retained Airport carbon accreditation level 3+ i.e. neutrality level for carbon management process
ii. CII GreenCo Star performers Awards 2019
iii. Energy efficient unit at the national energy awards for excellence in energy management 2018 by CII

d) Others

i. Moodies award 2020 for CSR programme Namma Shikshana for best CSR/cause advocacy
ii. Moodies award for the Music terminal part of BIAL's 10-year anniversary celebration
iii. Director general ACI world appreciated the role played by BIAL in fostering improvements in safety across aerodrome operations worldwide

1.5 Chapter Summary

i. BIAL was formed as a joint venture of private and public sector agencies in order to develop and operate the airport. The Karnataka State Industrial and Infrastructure Development Corporation (KSIIDC), a Public sector undertaking of the Government of Karnataka (GoK) and Airports Authority of India (AAI), a Government of India (GoI) undertaking, together hold 26% equity and the strategic joint venture partners hold the remaining 74%.
ii. The airport commenced operations on 24th May 2008 with a capacity of handling 11.4 million passengers.
iii. Passenger traffic at BIAL grew at a CAGR of 17.4% and 9.3% for FY 2015 – FY 2020 for domestic passengers and international Passengers respectively.
iv. Air traffic movements (ATMs) at BIAL grew at a CAGR of 12.2% and 7.8% for FY 2015 – FY 2020 for domestic ATMs and international ATMs respectively.
v. Cargo traffic at BIAL grew at a CAGR of 5.9% and 6.1% for FY 2015 – FY 2020 for domestic and international cargo respectively.
vi. BIAL through its endeavour to increase customer delight has seen its Air Quality Service (ASQ) increasing from 4.84 in Q2 (2016) to 4.97 in Q2 (2020) for departure ASQ and increasing from 4.67 (FY 2018) to 4.93 (FY2020) for arrival ASQ.
vii. BIAL has also been rewarded for its initiatives in the forms of various recognitions and awards.

2 SEGREGATION OF COSTS FOR THE SECOND CONTROL PERIOD

2.1 Cost Collection Methodology

The process of aggregation of costs and their allocation into respective cost centres as submitted by BIAL is given below:

2.1.1 Purchase Controls

BIAL has a procurement policy to establish uniform procedures, define responsibilities, provide guidance, controls and checks in place. In addition, BIAL has a delegation of authority/authority matrix with the limits of various approving authorities. The construct of the delegation of authority is in such a way that for any transaction, joint approval by minimum two approvers is required.

The purchase controls can be further classified as procurement related control and process related control, the details for which are as follows:

2.1.1.1 Procurement related control

The procurement related control includes:

a) Budgeted spends: These are budgeted as part of annual planning exercise undertaken by BIAL and approved by BIAL's Board. These spends include opex, sustaining capex and the future expansion related capex spends.

b) Contingency spends: Utilization of contingency up to 80% of the approved contingency amounts must be approved jointly by the CFO and MD & CEO. Contingency disbursement report showing the drawdown needs to be brought to the notice of the Board, at its subsequent meeting. Any utilization of contingency amount in excess of 80% of the AERA approved amounts must also be reviewed and approved by the Management Committee/Board. Exceeding the contingency beyond AERA approved levels is not permitted, unless specifically examined and approved by the Board of BIAL.

c) Tendering process: All procurements are made by BIAL through its web portal (less than INR 50 Lakhs) and BIAL tendering website (above INR 50 Lakhs) for the purpose of transparency, market competitiveness and market/price discovery. Manual submission of tenders is strictly restricted by BIAL.

d) Direct online procurement: To meet out exigencies and to encourage online procurement (where better rates are available online), procurement through corporate credit card, subject to maximum limit of Rs. 2 Lakhs/transaction is allowed by BIAL.

2.1.1.2 Process related control

The process related control includes:

a) Process controls at various stages of procurement include controls relating to direct enquires, RFQ/RFP/EoI process depending on the value on proposed contract/works, process related to single source procurement and limited tender approach, pre-bid meetings, evaluation of submitted proposals, negotiation, selection of vendor, award of contract, repeat orders, rate contract etc.

b) BIAL has adopted certain clauses from the Karnataka Transparency in Public Procurements Act, 1999.

2.1.1.3 Cost centre tagging process at Purchase Order stage

BIAL submitted that it carries out Enterprise Resource Planning (ERP) through SAP that integrates various departments and/or process such as Operations, HR, Finance, Procurement, Marketing, etc into a single system.

BIAL has around 49 cost centres for mapping of costs to the relevant cost centre through ERP. All PRs are mapped to the relevant cost centres. A two-stage mapping is followed by BIAL – Initiating cost centre and End user cost centre. Though initiating cost centre could be E&M, ICT, etc. based on the technical requirements, End user cost centre captures the cost centre that will be utilizing the product/service procured. BIAL has submitted that this approach helps them in mapping the costs as Aero/Non-Aero/Common based on end user identification.

Cost centre tagging is undertaken by BIAL as part of its annual budgeting exercise which becomes the source document for mapping cost centre at PR level. This flows into all subsequent documents such as Purchase order, Goods receipt document, Invoice accounting document and expense reporting/Fixed asset register (in case of capex spend). Any change in cost centre at PR level triggers subsequent approval process.

All PR have to be approved by the Cost Centre Head, Finance Controlling team and by Head of Department based on the value limits as defined in delegation of authority. BIAL submitted that this ensures only approved spends are being requisitioned to be procured and the details of cost centre, budget allocation, etc are documented properly and correctly in the document.

BIAL submitted that it engages with independent external auditors to scrutinise all the Purchase Orders and the related documents to ensure that all awarded Purchase Orders are in line with the requirements mentioned in the Procurement Policy.

BIAL submitted that the independent auditors appointed for providing report on cost allocation of expenses, also audits the expenses accounted in various departments. This ensures that cost centres are correctly tagged in the Purchase Order and subsequent documents to provide true and fair view of cost allocation between Aero and Non-Aero.

2.1.1.4 Invoice accounting process

The invoice accounting process submitted by BIAL is described below:

a) On receipt of materials/services, concerned stores/user department generates GRN in SAP upon verification with PO. A bill booking annexure is prepared and approved. Bill Booking Annexure includes copy of GRN entry, CRF, Installation certification (in case of capex), Bill and other essential supporting documents for booking the bill.

b) Senior Executive – F&A (Payable team) checks the completeness of the Bill Booking annexure with appropriate approvals and submits it to DGM-F&A/VP/Head-F&A as per authorization matrix. Accounts Payable Executive checks the approvals and verifies the Bill Booking annexure with the supporting documents to ensure compliance with the PO terms/SLA.

c) Non-PO expenses, which are only for emergency/ certain one-time / non-recurring expenses etc. are routed through Finance Controllers for a thorough review and verification before the same is processed by the Finance team. Finance & Accounts (Payable team) accounts for and releases the payment towards Non-PO expenses that are not routed via PO/ WO, upon receipt of documents from user department.

2.1.1.5 Purchase order amendment controls

BIAL has submitted the internal controls with specific guidelines on purchase order amendments which covers both capex and opex related POs as described below:

A. Purchase order amendment for Capex

The process submitted by BIAL is as follows:

a) Capex PO amendments are classified under two categories:

   i. Change initiated by External Agencies (Contractor's/Consultant's/Suppliers engaged by BIAL) through a Change Request process.
   ii. Change initiated by BIAL team members.

b) All such Purchase order amendments require approval from Change Management Committee which comprises Chief of the department along with CFO. The committee is responsible to ensure that the PO amendment is in line with the approved process. The Committee meets periodically to review such requests for amendment.

c) Approval of Purchase order amendments: Cumulative changes up to 20% of the original contract value shall be managed and approved by CFO and MD & CEO. Any cumulative changes above 20% of the original contract value shall be approved by the Management Committee/Board. Any deviation to the above shall be reported in the subsequent Audit Committee meeting.

d) Without prior approval, no change approval shall be provided to the External Agency. MIS on all changes are sent periodically to CFO and MD & CEO with time and cost overruns.

B. Purchase order amendment for operational expenditure

BIAL's internal policy guidelines mandates that all Purchase order evaluations are jointly approved as per the value limit prescribed in the authority matrix/delegation of authority. In case of opex purchase order amendment, all such cases are routed for approval one level above.

As part of BIAL's monthly financial book closing, open purchase orders for all departments are reviewed in detail and action taken for short closing orders, where works were completed.

Detailed explanation is obtained from respective user departments where orders must be kept open for reasons such as performance, delivery milestones to be met etc. In case of capex open purchase orders, the same is also validated against the capital work in progress accounted so far.

Apart from monthly internal review, quarterly audit and review of open PO is also done by statutory auditors as part of quarterly financial performance reporting.

2.2 Expenses segregation principles adopted by BIAL

2.2.1 Segregation logic adopted by BIAL as per their MYTP submission

BIAL has submitted the auditor's certificate from Sreedar Mohan and Associates on the allocation of expenses (excluding depreciation, finance costs and tax expenses) based on the books of accounts of BIAL from FY 2017 to FY 2020.

The auditor has given the statement of allocation of expenses into aeronautical and non-aeronautical based on the allocation methodology/ policy certified by the management of BIAL.

BIAL in its submission has divided the operational costs into following major heads:

a) Personnel Cost

b) Operation and maintenance cost

c) General administrative cost

d) Marketing and advertisement expenses

e) Concession fee

f) Utility cost

g) Land lease rent

h) Rates and taxes

i) Insurance cost

BIAL has bifurcated the personnel cost, operation and maintenance cost, general administrative cost and marketing and advertisement expenses based on the department wise cost centres as follows:

a) BIAL has segregated these expenses into 32 major cost centres which are then further segregated into 63 sub-cost centres.

b) All the expenditure in a sub-cost centre attributable directly to aeronautical or non-aeronautical services were allocated accordingly.

c) Expenditure in the remaining sub-cost centres, which cannot be directly attributable to either aeronautical or non-aeronautical heads, are considered as common expenses.

d) These common expenses for personnel expenses, O&M expenses and general administration expenses have been segregated into aeronautical and non-aeronautical based on the expense allocation ratio (computed based on directly attributable cost for the particular expense) for the year being computed.

e) The common expenses for marketing and advertisement expenses (excluding collection charges) have been bifurcated by BIAL based on the average ratio of earlier years, that is, 85:15 while the collection charges have been considered as 100% aeronautical.

BIAL has bifurcated the remaining expenses as follows:

a) Concession fee – Bifurcated based on the revenue ratio.

b) Land lease rent and rates and taxes – BIAL has submitted that out of the total 4008 acres of land leased to BIAL, a significant portion of the land is being used for airport related activities. Hence, the entire property and other tax amounts and the land lease rent is classified as aeronautical. BIAL submitted that till FY20 the land specifically used for the current non-airport activities is negligible and it is forecasted to remain same for FY21 also.

c) Utility cost – Utility cost (net of recovery) has been considered by BIAL as aeronautical.

d) Insurance cost – These expenses are bifurcated based on asset ratio.

The allocation ratio submitted by BIAL as part of its MYTP submission is given in the table below:

Table 10: Allocation ratio submitted by BIAL as part of their MYTP submission

Operational expenditure*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**
Personnel Expenses	94.11%	94.11%	92.83%	92.10%	92.10%
Operations & Maintenance	88.63%	89.41%	87.61%	89.01%	89.70%
Lease Rent	100.00%	100.00%	100.00%	100.00%	100.00%
Utility (Net)	100.00%	100.00%	100.00%	100.00%	100.00%
Insurance	90.79%	90.34%	90.03%	90.03%	90.03%
Rates & Taxes (other than IT)	100.00%	100.00%	100.00%	100.00%	100.00%
Collection cost	100.00%	100.00%	100.00%	100.00%	100.00%
Marketing and Advertising	94.68%	89.51%	88.27%	86.42%	86.42%
Total General Administration Costs	99.05%	97.69%	94.92%	91.33%	91.33%
Total operational expenditure - BIAL	**89.30%**	**89.04%**	**87.51%**	**87.46%**	**90.79%**

*numbers for FY17-FY20 are based on actuals as submitted by BIAL while numbers for FY21 are forecasted by BIAL

The aeronautical operational expenditure submitted by BIAL as part of its MYTP submission is given below:

Table 11: Aeronautical operational expenditure submitted by BIAL as part of their MYTP submission

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	116.01	118.27	146.58	186.17	203.47	770.50
O&M	83.92	98.84	99.15	117.12	120.27	519.29
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	37.72	42.64	34.68	36.45	33.08	184.58
Insurance	1.60	2.26	1.97	3.19	7.70	16.72
Rates & taxes (other than IT)	8.72	6.53	9.36	8.90	9.16	42.68
Marketing & Advertising	8.09	9.25	15.31	19.88	15.61	68.14
CSR	3.72	4.81	16.00	19.51	16.42	60.46
General admin costs	26.59	33.65	28.69	32.74	36.01	157.68
Total operating expenses - Aero	**299.37**	**329.67**	**365.58**	**438.20**	**456.40**	**1,889.23**
Less: Disallowance - Interest/hotel cost						-
Concession fee	32.67	37.06	29.29	22.95	7.80	129.76
Waiver and bad debts	-	0.60	11.15	2.74	-	14.49
Total Operating Expenditure – Aero	**332.05**	**367.33**	**406.02**	**463.89**	**464.20**	**2,033.48**

*numbers for FY17-FY20 are based on actuals submitted by BIAL while numbers for FY21 are forecasted by BIAL

2.3 Segregation principles and methodology applied in study

The sub-cost centres submitted by BIAL have been reviewed and a basis is developed for segregating them into aeronautical, non-aeronautical and common. Broadly, the principles for segregation of costs are as follows:

a) **Aeronautical costs**: Costs incurred for operation and maintenance of aeronautical assets. Aeronautical services are as defined under the AERA Act. These include costs incurred on runways, taxiways, aprons, ARFF related assets, BHS, ground handling, cargo terminals, approach roads, airside lighting etc.

b) **Non-aeronautical costs**: Costs incurred for operation and maintenance of non-aeronautical assets. These include costs incurred on car parking, lounges, advertisement, commercial real estate development, etc.

c) **Common costs**: Common costs are the costs which benefit both Aeronautical and Nonaeronautical activities. Common costs are apportioned between aeronautical and non-aeronautical based on an appropriate methodology.

2.4 Reconciliation of total costs with audited financials

This section reviews reconciliation of the costs submitted as part of the MYTP submission by BIAL for the 2nd control period and actual costs as per the audited financial statements from FY17 to FY20. The audited financial statements for FY21 are not available and therefore, the data for FY21 is taken as per the submission of BIAL for comparison purposes in Table 12, Table 13 and Table 14.

Table 12: Total Operating expenditure as per the MYTP submission of BIAL

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Personnel expenses	123.27	125.67	157.90	202.14	220.92	829.90
O&M	94.69	110.55	113.17	131.58	134.08	584.07
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	37.72	42.64	34.68	36.45	33.08	184.58
Insurance	1.76	2.50	2.19	3.54	8.56	18.55

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Rates & taxes (other than IT)	8.72	6.53	9.36	8.90	9.16	42.68
Marketing & Advertising	8.25	9.60	16.47	21.86	17.79	73.97
CSR	3.72	4.81	16.00	19.51	16.42	60.46
General admin costs	26.84	34.44	30.23	35.85	39.43	166.80
Total operating expenses	317.98	350.16	393.84	474.08	494.12	2,030.18
Less: Disallowance - Interest/hotel cost	0.00	0.00	0.00	0.00	0.00	0.00
Concession fee	53.86	61.78	59.00	53.59	17.19	245.40
Waiver and bad debts	-	0.60	11.15	2.74	-	14.49
Total operating expenditure	**371.84**	**412.54**	**463.99**	**530.40**	**511.31**	**2,290.07**

*numbers for FY17-FY20 are based on actuals as submitted by BIAL while numbers for FY21 are forecasted by BIAL

Table 13: Total Operating expenditure as per audited financial statements of BIAL

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	118.72	121.28	153.17	195.97	220.92	810.06
O&M	99.29	116.74	117.27	138.58	134.08	605.96
Lease Rent	13.01	13.42	13.83	18.73	14.67	73.66
Utilities	39.04	44.46	37.38	33.28	33.08	187.24
Insurance	1.76	2.50	2.18	3.53	8.56	18.53
Rates & taxes (other than IT)	8.72	6.55	9.36	8.90	9.16	42.69
Marketing & Advertising	2.93	3.24	9.80	14.56	17.79	48.32
CSR	3.72	4.81	16.00	19.52	16.42	60.47
General admin costs	31.38	30.84	27.3	33.79	39.43	162.74
Total operating expenses	**318.57**	**343.84**	**386.29**	**466.86**	**494.12**	**2,009.68**
Less: Disallowance - Interest/hotel cost	0.00	0.00	0.00	0.00	0.00	0.00
Concession fee	53.86	61.78	59.00	53.59	17.19	245.42
Waiver and bad debts	0.00	0.60	11.15	2.74	0.00	14.49
Total operating expenditure	**372.43**	**406.22**	**456.44**	**523.19**	**511.31**	**2,269.59**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

The reconciliation of MYTP submission with audited financial statements is given below:

Table 14: Reconciliation of MYTP submission with financial statements of BIAL

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Total expenditure as per audited financial statement	372.43	406.22	456.44	523.19	511.31	2,269.59
Total expenditure as per MYTP submission	371.84	412.54	463.99	530.40	511.31	2,290.07
Difference	**-0.59**	**6.32**	**7.55**	**7.21**	**0.00**	**20.48**

*numbers for FY17-FY20 are based on actuals while numbers for FY21 are forecasted

The difference in the audited financial statements based on IGAAP and MYTP submission has been noted in the above table. BIAL has submitted that it has considered the operational expenditure as per the MIS for the MYTP submission. BIAL submitted that the profit after tax for FY 2017 to FY 2020 in the MYTP submission, which is based on the MIS, is matching with the audited financial statements based on IGAAP.

As per the AERA guidelines, the study has considered the operational expenditure as per the audited financial statements based on IGAAP with the below adjustments:

a) Collection cost is considered as a marketing and advertisement expense. Since, the aeronautical revenues are also increased by the collection cost, the net impact on the over/ under-recovery is nil.

b) Exchange losses are excluded from the General Admin cost

c) BIAL has submitted the following regarding the reclassification entry of INR 4.49 cr. in lease rent and utility expenses:

"The roof top Solar electricity expenses are recognised as 'lease expense' for the purposes of I-GAAP hence this reclassification entry was passed in the books.

For business purposes these are electricity expenses only, hence the same is correctly considered in the Business Plan under Utility expenses. In the Business Plan, the Lease Rentals paid to the GoK for Land Lease has been consistently shown under "Lease Rentals"."

Accordingly, for the purposes of the study, lease rent of FY 2020 is considered based on the lease deed of BIAL, that is, INR 14.24 cr. Accordingly, lease rent as per the audited financial statement for FY 2020 is reduced by INR 4.49 cr. and the utility cost is increased by the same amount so that the impact on the total operational expenditure is nil.

After the above adjustment to the operational expenditure as per the audited financial statements, the study has considered the total operational expenditure for allocation between aeronautical and non-aeronautical components as per the table below:

Table 15: Revised total operational expenditure as per the audited financial statements after adjustments

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021*	Total
Total expenditure as per audited financial statement	**372.43**	**406.22**	**456.44**	**523.19**	**511.31**	**2,269.59**
Add: Collection cost to marketing and advertisement expenses	5.27	6.31	6.57	7.27		**25.42**
Less: Exchange losses from General Admin cost	-6.77	-0.87	-0.01	0		**-7.65**
Add: Reclassification entry to Utility expenses				4.49		**4.49**
Less: Reclassification entry to lease rent as per lease deed of BIAL				-4.49		**-4.49**
Less: Adjustment to FY21 opex as per the unaudited numbers from Apr, 2020 to Dec, 2020 and forecast of Jan, 2021 to Mar, 2021					-46.05	**-46.05**
Total adjusted expenditure	**370.93**	**411.66**	**463.00**	**530.46**	**465.26**	**2,241.31**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5 Segregation of costs

The segregation of personnel cost, O&M cost, marketing and advertisement expenses and general administration cost into aeronautical, non-aeronautical and common expenses has been undertaken based on the sub-cost centre wise allocation.

Sub-cost centre wise allocation of Personnel Cost, Operation and Maintenance (O&M) cost and General Administration (GA) and Marketing and Advertising (M&A) cost into aeronautical (A), non-aeronautical (N) and common (C) based on this study has been provided in the table below:

Table 16: Revision of the allocation of sub-cost centre based on the study

S no	Sub-cost centre	Personnel		O&M		GA and M&A		Remarks
		BIAL	Study	BIAL	Study	BIAL	Study	
1	Director Operations	A	A	A	A	-	-	
2	Quality Management	A	C	-	-	A	C	The Quality Management team works towards the overall improvement of the airport operations and hence taken as common. Similar treatment was considered by AERA for other airports.
3	Corporate Affairs	A	C	A	C	A	C	Corporate Affairs exist to support both Aeronautical and Non - Aeronautical activities and hence, considered as common. Similar treatment was considered by AERA for other airports.
4	Terminal Operations	A	C	A	A*	A	C	Terminal operations cost includes costs related to maintenance, upkeep and running of the terminal. Since both aeronautical and non - aeronautical services are managed and provided within the terminal, hence expenses under this head are considered as common. Similar treatment was considered by AERA for other airports. Terminal operations is

S no	Sub-cost centre	Personnel		O&M		GA and M&A		Remarks
		BIAL	Study	BIAL	Study	BIAL	Study	
								considered as aeronautical for O&M expenses with some cost items containing F&B, lounges (except VIP) being reclassified from aeronautical to non-aeronautical.
5	Airside Operations	A	A	A	A	A	A	
6	Aviation Marketing and Contracts	A	A	A	A	A	A	
7	BDMS-Marketing	C	C	C	C	C	C	
8	Aviation Safety	A	A	A	A	A	A	
9	Emergency & BCM	A	A	A	A	A	A	
10	Security	A	A	A	A	A	A	
11	Security - Inline Screening	A	A	-	-	A	A	
12	Ops Planning & Project Co-ordination	A	C	A	C	A	C	Involves planning and coordination of the entire airport which includes aeronautical as well as non - aeronautical services
13	ARFF	A	A	A	A	A	A	
14	Innovation Lab	A	C	A	C	A	C	Aimed at innovation in the airport and its operations which caters to aeronautical as well as non - aeronautical services
15	ICT Aviation	A	A	A	A	A	A	
16	Chief Commercial officer	C	C	-	-	C	C	
17	Landside Traffic	N	N	N	N	N	N	
18	Landside Technical	N	N	N	N	N	N	
19	Facilities	C	C	C	C	C	C	

S no	Sub-cost centre	Personnel		O&M		GA and M&A		Remarks
		BIAL	Study	BIAL	Study	BIAL	Study	
20	Commercial Centre Management	N	N	N	N	N	N	
21	Marketing and Advertising	N	N	N	N	N	N	
22	Real Estate Development	C	C	Non-airport	N	Non-airport	N	Considered as non-aero for O&M, GA and M&A. Considered common for personnel cost in accordance with the submissions made by BIAL (real estate personnel are involved in filing the property tax and managing contracts of cargo, ground handling, etc.)
23	Planning & project management earlier and post start of T1A it was changed to Projects	C	C	C	C	C	C	
24	VP - Engineering & Maintenance	C	C	C	C	C	C	
25	Landside Maintenance - Building	C	C	C	C	C	C	
26	Landside Maintenance - Electrical	C	C	C	C	C	C	
27	Landside Maintenance - Special Equipment	A	C	A	C	A	C	Includes central air conditioning unit of terminal and hence considered as common
28	Utility - Water Supply	A	C	A	C	A	C	Utility are provided to both aero and non-aero service users and hence taken as common
29	Environment	A	A	A	A	A	A	

S no	Sub-cost centre	Personnel		O&M		GA and M&A		Remarks
		BIAL	Study	BIAL	Study	BIAL	Study	
30	Landside Maintenance - Services	C	C	C	C	C	C	
31	Airfield Maintenance - Civil	A	A	A	A	A	A	
32	Airfield Maintenance - Electrical	A	A	A	A	A	A	
33	Utility - Power Systems	A	C	A	C	A	C	Utility are provided to both aero and non-aero service users and hence taken as common
34	Airfield Maintenance - Services	A	A	A	A	A	A	
35	Airfield Services- Vehicle & Equipment	A	A	A	A	A	A	
36	Airfield Services- Horticulture & Landscaping	A	A	A	A	A	A	
37	Airfield Services - Wild life control	A	A	A	A	A	A	
38	ICT Communications	C	C	-	-	C	C	
39	ICT Network	C	C	-	-	C	C	
40	ICT Value added services	C	C	-	-	C	C	
41	ICT Others	N	N	-	-	-	-	
42	MD and CEO Office	C	C	C	C	C	C	
43	Finance	C	C	C	C	C	C	
44	Human Resources	C	C	C	C	C	C	
45	Administration	C	C	C	C	C	C	
46	Company Secretary & Legal	C	C	C	C	C	C	
47	Corporate Communications	A	C	A	C	A	C	Corporate Communication exist to support both aero and non-aero activities and

S no	Sub-cost centre	Personnel		O&M		GA and M&A		Remarks
		BIAL	Study	BIAL	Study	BIAL	Study	
								hence, considered as common. Similar treatment was considered by AERA for other airports.
48	ICT-Common	C	C	C	C	C	C	
49	Chief Operations Officer	A	C	A	C	A	C	COO is responsible for managing the operations of airport as a whole and hence its costs are taken as common. Similar treatment was considered by AERA for other airports.
50	Cust Engagement and Service Quality	A	C	A	C	A	C	Similar to ops planning and project coordination
51	Infra - ICT	C	C	C	C	C	C	
52	Center of Excellence	C	C	C	C	C	C	
53	Strategy & Development	C	C	C	C	C	C	
54	Forecasting and Slots	A	A	A	A	A	A	
55	Corporate Social Responsibility	C	C	C	C	C	C	
56	Corporate Strategy & Business Development	C	C	-	-	C	C	
57	ORAT for PAL 1 Projects	C	C	-	-	C	C	
58	Marketing	N	N	-	-	N	N	
59	Passenger Fee	-	-	A	A	-	-	
60	Airside Infrastructure	-	-	-	-	A	A	
61	Chief Infrastructure Officer	-	-	-	-	C	C	

S no	Sub-cost centre	Personnel		O&M		GA and M&A		Remarks
		BIAL	Study	BIAL	Study	BIAL	Study	
62	President - Airport operations	A	C	A	C	A	C	Similar to Chief Operations Officer.
63	Marketing Fund	-	-	-	-	-	-	

For the segregation of common cost, the expense allocation ratio (based on the directly attributable cost) has been used. This expenses allocation ratio has been computed by revising the opex allocation. For eg, the below table provides an example with the computation of a sample expense of INR 100 with aeronautical expenses ratio of 90%.

Table 17: Sample computation of the aeronautical expense ratio

Particulars	Reference	Amount (INR)
Aeronautical expenses	A	63
Non-aeronautical expenses	B	7
Common expenses	C	30
Total expense	**D = A + B + C**	**100**
Aeronautical expenses ratio (directly attributable ratio)	**E = A/ (A+B)**	**90%**
Aeronautical component of common expenses	F = C*E	27
Non-aeronautical component of common expenses	G = C*(1-E)	3
Total aeronautical expenses	H = A + F	90
Total non-aeronautical expenses	I = B + G	10
Aeronautical expenses ratio	**J = H/ (H+I) = E**	**90%**

The below table shows the methodology adopted to segregate the Operation and Maintenance costs for the second control period of BIAL into aeronautical, non-aeronautical and common.

Table 18: Basis of segregation of operational expenditure among aero and non-aero services as per this study

Operational expense head	Basis for segregation of O&M cost
Personnel cost	The personnel costs have been bifurcated into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre wise expenses. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses).
O&M costs	The O&M costs have been bifurcated using the same methodology used for personnel costs. Some expenses related to F&B, lounges (except VIP) under the head terminal operations are classified as non–aeronautical expenses.
General administrative costs	The general administrative costs have been bifurcated into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses).

	Donations have been considered as non – aeronautical while provision for doubtful debts have been excluded from General administrative costs.
Marketing & advertisement costs	The marketing and advertisement expenses (other than collection charges) are bifurcated department wise into aeronautical, non-aeronautical and common. The common costs are then apportioned in the ratio of 85:15 which is the average of the previous years. Collection charges are considered as aeronautical expense.
Concession fee	As per the concession agreement signed between BIAL and GoI, BIAL has to pay a concession fee amounting to 4% of the gross annual revenue. Since the tariff computation for BIAL is undertaken on hybrid till, the aeronautical concession fee for BIAL is computed as 4% of the aeronautical revenues. The study has considered the CGF revenues as part of the aeronautical revenues for computing the aeronautical concession fee.
Utility Cost	The utility cost has been adjusted for the utility recoveries from aeronautical concessionaires as per AERA's second control period order for BIAL. The net amount has been considered 100% aeronautical expenses.
Lease Rent	The lease rent is calculated as per the lease deed signed between BIAL and KSIIDC. The lease rent is calculated as per the following: i. The lease rental from airport opening date till end of 7 years will be 3% of total land cost. ii. For the 8th year, the lease rental shall be 6% of total land cost iii. For every following year, the lease rent shall be equivalent to lease rental of previous year plus additional 3%. Land usage by BIAL has been primarily for airport with very low utilization under real estate development till FY 2020 and it is forecasted to remain the same in FY 2021. Accordingly, the lease rent is considered as aeronautical.
Rates and taxes	Land usage by BIAL has been primarily for airport with very low utilization under real estate development till FY 2020 and it is forecasted to remain the same in FY 2021. Accordingly, the lease rent is considered as aeronautical.
Insurance	Insurance expenses have been bifurcated based on the adjusted gross fixed asset ratio.
CSR expense	CSR expense has been considered as operational expenditure as per the directions of the TDSAT judgement dated 16 Dec 2020. These are categorized as common and aeronautical CSR expense is computed based on the aeronautical profit before tax. Additionally, the numbers for FY 2021 have been revised based on revised estimates submitted by BIAL.
Waiver and bad debts	Waivers and bad debts have been excluded from the operational expenses

2.5.1 Personnel Costs

Personnel costs include:

a) Salaries, bonuses and allowances

b) Contribution to provident fund and other funds

c) Staff recruitment and training

d) Staff welfare

BIAL's segregation logic

BIAL has bifurcated the personnel costs into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre wise expenses. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses).

Revision as per the study

It is noted that the personnel cost has increased from FY18 to FY19; however, it is further noted that the employee cost per pax has seen a decreasing trend from FY 2018 to FY 2019 due to increase in the passenger traffic (refer 3.4.1). The increase in the personnel cost from FY19 to FY20 is on account of the commissioning of the new south parallel runway in December 2019 and increase in the area of operations. Due to capacity addition by BIAL, the employee cost per pax has increased which is expected to gradually fall with the increase in utilization levels. The increase in the personnel cost from FY20 to FY21 is on account of the full year cost of the employees who joined in FY20 as well as the induction/hiring of the employees who were already given offers by BIAL (refer 3.4.1 for details).

On examining the department wise bifurcation of aero, non-aero and common submitted by BIAL for personnel costs, it was noted that bifurcation for some of the departments was considered 100% aeronautical whereas these departments exist to support both aeronautical and non-aeronautical activities. Accordingly, these departments have been reclassified as per Table 16.

The following departments have been reclassified from aeronautical to common:

a) Quality management
b) Corporate affairs
c) Terminal operations
d) Ops planning and project coordination
e) Innovation lab
f) Landside – special equipment
g) Utility – water supply
h) Utility – power systems
i) Corporate communication
j) Chief operations officer
k) President – Airport operations
l) Customer engagement and service quality

The revised aeronautical personnel costs is given in the table below:

Table 19: Revision in segregation logic of personnel costs as per this study

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
BIAL submission						
Total Personnel cost – as per BIAL (in INR Cr.) (A)	123.27	125.67	157.90	202.14	220.92	829.90
Aeronautical ratio – BIAL (B)	94.11%	94.11%	92.83%	92.10%	92.10%	
Aeronautical personnel cost as per BIAL (C = A*B)	116.01	118.27	146.58	186.17	203.47	770.50
Revision as per the study						
Total Personnel cost considered in the study (in INR Cr.)* (D)	118.72	121.28	153.17	195.97	211.14	800.28
Revised segregation ratio (E)	90.44%	91.05%	89.71%	88.94%	88.94%	
Aeronautical personnel cost based on revised logic (INR cr.) (F = D*E)	**107.37**	**110.43**	**137.41**	**174.29**	**187.78**	**717.27**
Impact of revision in segregation logic (INR cr.) (G = F – C)	**-8.64**	**-7.84**	**-9.18**	**-11.88**	**-15.69**	**-53.23**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.2 Operation & Maintenance (O&M) Cost

The operation & maintenance expenses of BIAL are bifurcated into the following categories:

a) Consumption of stores and spares

b) Repair & maintenance

c) Machinery and others

BIAL's segregation logic

BIAL has bifurcated the O&M costs into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre wise expenses. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on the directly attributable expenses).

Revision as per the study

The O&M expenses as a % of gross block has increased from FY 2017 to FY 2019 due to increase in minimum wages and increased utilization of the terminal and single runway. The increase in O&M expenses in the FY 2020 is on account of the commissioning of the new south parallel runway. The O&M expenses as a % of assets has decreased in FY 2020 due to increase in the asset base (refer 3.4.2 for details).

On examining the department wise bifurcation of aero, non-aero and common submitted by BIAL for O&M costs, it was noted that bifurcation for some of the departments was considered as 100% aeronautical, while these departments exist to support both aeronautical and non-aeronautical activities. The reclassification of departments has been undertaken as per Table 16.

Terminal operations is considered as aeronautical for O&M expenses after excluding exceptional cost items under terminal operations sub-cost centre containing F&B, lounges (except VIP).

The revised O&M expenses are given in the table below.

Table 20: Revision in segregation logic of O&M expenses as per this study

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
BIAL submission						
Total O&M Costs – as per BIAL (in INR Cr.) (A)	94.69	110.55	113.17	131.58	134.08	584.07
Aeronautical ratio – BIAL (B)	88.63%	89.41%	87.61%	89.01%	89.70%	
Aeronautical O&M Costs as per BIAL (C = A*B)	83.92	98.84	99.15	117.12	120.27	519.29
Revision as per the study						
Total O&M Costs considered in the study (in INR Cr.)* (D)	99.29	116.74	117.27	138.58	133.98	605.86
Revised segregation ratio (E)	83.62%	84.78%	82.66%	84.49%	89.64%	
Aeronautical O&M Costs based on revised logic (F = D*E)	**83.03**	**98.97**	**96.93**	**117.09**	**120.09**	**516.11**
Impact of revision in segregation logic (G = F – C)	**-0.89**	**0.13**	**-2.21**	**-0.03**	**-0.18**	**-3.18**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

Based on the revised segregation logic, the revised segregation ratio is lower than the aeronautical ratio of BIAL. However, the decrease in O&M expenses (as per the study) is limited since the actual O&M costs is considered as per the audited financial statements of BIAL.

2.5.3 General administrative cost

General administrative cost is the cost incurred for the airport administration which has the following major components:

a) Communication
b) Donation
c) Exchange gain (net)
d) Legal and professional fees
e) Printing and stationery
f) Provision for doubtful debts
g) Replacement costs
h) Technical consultancy
i) Travelling and conveyance
j) Miscellaneous

BIAL's segregation logic

BIAL has bifurcated the personnel costs into aeronautical, non-aeronautical and common costs based on the allocation of sub-cost centre wise expenses. These common costs have then been further bifurcated into aeronautical and non-aeronautical costs based on the expense allocation ratio (based on directly attributable expenses).

Revision as per the study

On examining the department wise bifurcation of aero, non-aero and common submitted by BIAL for general administrative costs, it was noted that bifurcation for some of the departments was considered as 100% aeronautical, while these departments exist to support both aeronautical and non-aeronautical activities. Accordingly, these departments have been reclassified. The reclassification of departments has been undertaken as per Table 16 for general administrative costs.

Donations have been considered as non–aeronautical while provision of doubtful debts have been excluded from the general administrative costs (as per AERA's 2nd control period order for BIAL). The revised general administrative cost is provided in the table below:

Table 21: Revision in segregation logic of general administrative cost as per this study

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
BIAL submission						
Total general administrative cost – as per BIAL (INR Cr.) (A)	26.84	34.44	30.23	35.85	39.43	166.80
Aeronautical ratio – BIAL (B)	99.05%	97.69%	94.92%	91.33%	91.33%	
Aeronautical general administrative cost as per BIAL (C = A*B)	26.59	33.65	28.69	32.74	36.01	157.68
Revision as per the study						
Total general admin cost considered in the study (INR cr.)* (D)	24.61	29.95	27.29	33.71	26.77	142.33
Revised segregation ratio (E)	95.10%	91.27%	63.34%	59.03%	90.00%	
Impact of revision in segregation logic (F = D*E)	**23.40**	**27.34**	**17.28**	**19.90**	**24.09**	**112.02**

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Aeronautical general administrative cost based on revised logic (INR cr.) (G = F-C)	**-3.18**	**-6.31**	**-11.41**	**-12.84**	**-11.92**	**-45.67**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.4 Marketing & Advertisement

Marketing & advertisement expenses constitute collection charges, airline launch events, Pinnacle awards, branding/marketing of new terminal, event costs etc.

BIAL's segregation logic

BIAL has bifurcated the expenses (except collection charges) department wise into aeronautical, non-aeronautical and common expenses. The common expenses are allocated into aeronautical and non-aeronautical on the ratio of 85:15, which is the average ratio of the previous years. Collection charges are considered as aeronautical.

Revision as per the study

On examining the department wise bifurcation of aero, non-aero and common submitted by BIAL for marketing & advertisement costs, it was noted that bifurcation for some of the departments was considered as 100% aeronautical, while these departments exist to support both aeronautical and non-aeronautical activities. The reclassification of departments has been undertaken as per Table 16.

Pinnacle event has been considered 100% aero by BIAL while it has participation from non–aero concessionaires as well. Hence, the same was reclassified from 100% aero to common.

More than 85% of the expenses are attributable to two major heads namely Aviation marketing and contracts and BDMS – Marketing. The Aviation marketing and contracts constitutes roadshows, pinnacle event, airline route launches, sponsorships and travel expenses while BDMS marketing constitutes branding, brochures, event management and social and digital marketing. Increased spend on branding and marketing of the airport has resulted in increased cost/pax over these years. BIAL has not provided the justification for the increase in marketing and advertising costs. Therefore, the marketing and advertising expenses have been considered as per Table 46 based on the growth in passenger traffic and inflation (refer 3.4.4 for details).

The revised marketing and advertisement expenses is provided in the table below:

Table 22: Revision in segregation logic of Marketing & advertisement expenses as per this study

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
BIAL submission						
Collection Cost as per BIAL (in INR Cr.) (A)	5.27	6.31	6.57	7.27	1.74	27.16
Marketing Expenses as per BIAL (in INR Cr.) (B)	2.97	3.29	9.91	14.59	16.05	46.81
Total Marketing & Advertisement cost – as per BIAL (in INR Cr.) (C = A+B)	8.25	9.60	16.47	21.86	17.79	73.97
Collection cost - Aeronautical Ratio as per BIAL (D)	100%	100%	100%	100%	100%	
Marketing expenses - Aeronautical Ratio as per BIAL (E)	94.68%	89.51%	88.27%	86.42%	86.42%	
Aeronautical Marketing & Advertisement cost – as per BIAL (F = A*D + B*E)	**8.09**	**9.25**	**15.31**	**19.88**	**15.61**	**68.14**
Revision as per the study						

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Collection Cost – considered in the study* (G)	5.27	6.31	6.57	7.27	2.34	27.76
Marketing expenses – considered in the study (refer Table 46)* (H)	2.93	3.24	7.47	4.12	4.40	22.16
Total Marketing & Advertisement cost – considered in the study (I = G+H)	8.20	9.55	14.03	11.39	6.74	49.91
Revised segregation ratio - Collection Cost (J)	100%	100%	100%	100%	100%	
Revised segregation ratio - Marketing expenses (K)	89.82%	83.60%	85.17%	84.80%	84.80%	
Aeronautical Marketing & Advertisement cost based on revised logic (L = G*J + H*K)	**7.90**	**9.02**	**12.93**	**10.77**	**6.07**	**46.68**
Impact of revision in segregation logic (M = L – F)	**-0.18**	**-0.23**	**-2.39**	**-9.11**	**-9.54**	**-21.46**

*Costs for FY17 to FY18 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.5 Concession Fee

As per Clause 3.1 of the concession agreement signed between BIAL and the Government of India, BIAL has to pay a concession fee amounting to 4% of the gross annual revenue every year.

BIAL's segregation logic

BIAL has segregated the concession fee in the proportion of aeronautical and non-aeronautical revenues.

Revision as per the study

Since the tariff computation for BIAL is undertaken on hybrid till, the aeronautical concession fee for BIAL is computed as 4% of the aeronautical revenues. It is noted that BIAL has not considered the Cargo, Ground Handling and Fuel (CGF) revenues (aviation concession revenues and rent and land leases from CGF) for the computation of aeronautical concession fee. The study has considered the CGF revenues as part of the aeronautical revenues for computing the aeronautical concession fee.

The revised aeronautical concession fee is given in the table below:

Table 23: Revision in segregation logic of concession fee as per this study

Particulars (in INR Cr.)	Ref.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
BIAL submission							
Aviation revenues	A	816.86	926.39	732.18	573.71	187.11	3,236.26
Aviation concession revenues	B	173.16	188.66	219.59	242.57	90.58	914.56
Non-aero revenues	C	341.33	394.03	463.63	508.28	133.30	1,840.57
Other income	D	20.36	41.63	66.51	21.43	18.67	168.59
Total revenues as per BIAL	**E = A + B + C + D**	**1,351.71**	**1,550.71**	**1,481.91**	**1,345.99**	**429.66**	**6,159.98**
Total concession fees as per BIAL#	**F = E*4%**	**53.86**	**61.78**	**59.00**	**53.59**	**17.19**	**245.40**
Aero concession fee as per BIAL	**G = A*4%**	**32.67**	**37.06**	**29.29**	**22.95**	**7.80**	**129.76**
Revision as per the study							
Aviation revenues	H	816.86	926.39	732.18	573.71	219.1	**3,268.25**
Aviation concession (CGF) revenues	I	173.16	188.66	219.59	242.57	100.30	**924.28**

Particulars (in INR Cr.)	Ref.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Add: Lease rent from CGF as aero	J	6.03	6.64	7.50	12.23	13.24	**45.64**
Less: Collection cost*	K	(5.27)	(6.31)	(6.57)	(7.27)	(2.34)	**(27.76)**
Total aero revenues as per the study	**L = H + I + J + K**	**990.78**	**1,115.38**	**952.71**	**821.24**	**330.30**	**4,210.41**
Non-aero revenues	M	335.3	387.4	456.1	496.1	114.0	**1,788.87**
Other income	N	20.36	41.63	66.51	21.43	18.74	**168.66**
Total revenues as per the study	**O = L + M + N**	**1,346.43**	**1,544.40**	**1,475.35**	**1,338.72**	**463.04**	**6,167.94**
Total concession fees as per the study	**P = O*4%**	**53.86**	**61.78**	**59.00**	**53.59**	**18.52**	**246.74**
Aero concession fee as per the study	**Q = L*4%**	**39.63**	**44.62**	**38.11**	**32.85**	**13.21**	**168.42**
Impact of revision in segregation logic	**R = Q - G**	**6.96**	**7.56**	**8.82**	**9.90**	**5.42**	**38.65**

#Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021; data for the aeronautical revenues is not available in the audited financial statements from FY17 to FY20; * collection charges on User Development Fee is INR 5 per applicable departing pax, concession fee is not payable on the collection cost as the amount is paid to the airlines

2.5.6 Utility cost

Utility cost includes power, water and fuel expenses. Power expenses comprise of payments to Bangalore Electricity Supply Company Limited (BESCOM), Airport electricity charges, Open access solar power from Cleanmax, open access from Bosch plant etc.

As per BIAL, the infrastructure for the utility from the source (located within the airport) to the consumption (located in the concessionaire area) is created and owned by BIAL. Additionally, the supply and distribution of the utility within the airport campus to each of the concessionaires is undertaken by BIAL itself.

Further, BIAL also shared that the invoice to the concessionaires is a combination of utility charges and service charges. The invoice contains two components; components from tariff provided by government agencies and components corresponding to service charges like infrastructure capex recovery and associated maintenance costs, administration fees etc.

BIAL is also responsible for measuring and monitoring the utility supplied for each of the concessionaire. For concessionaires (for whom meters are not provided because of the scale of consumption) and for common areas, apportionment of costs model is considered by BIAL.

As per BIAL, for offices and storage spaces provided to partners in the terminal, who cannot be given individual meters, the consumption is tracked through common meters. The supplied amount and the costs are evenly distributed among these occupants.

Utility costs for the Public areas, such as passenger circulation areas like arrival, departure halls and kerb areas etc. are borne by BIAL.

The power and water consumption submitted by BIAL for the period from FY 2017 to FY 2020 is shown in the table below:

Table 24: Power and water consumption by BIAL as per their submission

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020
Power Consumption				
Power Consumption	74,893,946	76,251,051	78,438,998	80,978,764
Less: Recovery	29,264,851	30,551,081	32,339,230	37,823,827
Net Consumption	**45,629,095**	**45,699,970**	**46,099,768**	**43,154,937**
Water Consumption				

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020
Non - potable Water Consumption	237,905	360,000	229,500	134,900
Potable Water Consumption	524,640	638,610	788,810	827,247
Total consumption	762,545	998,610	1,018,310	962,147
Less: Recoveries	330,933	389,122	380,631	382,777
Net Consumption (in KL)	**431,612**	**609,488**	**637,679**	**579,371**

*Based on actuals submitted by BIAL

BIAL's segregation logic

BIAL has taken utility costs (net of recovery) as aeronautical. The rationale provided in the CA certificate shared by BIAL states that "utility consumption of BIAL offices situated at terminal building, airside buildings and other administrative buildings have negligible portion of utility costs".

Revision as per the study

BIAL has considered the utility recoveries from aeronautical concessionaires such as cargo, ground handling, fuel farm and CUTE/ CUSS as non-aeronautical revenues. These utility recoveries have been excluded from the aeronautical utility expenses and only utility recoveries from non-aeronautical concessionaires are considered as non-aeronautical revenues. Accordingly, the aeronautical utility recoveries is adjusted from the aeronautical utility cost.

The utility (net of recovery) cost has been considered as aeronautical. The revised aeronautical utility cost is given in the table below:

Table 25: Revision in segregation logic for utility expenses as per this study

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
BIAL submission						
Total Utility Costs – as per BIAL (in INR Cr.) (A)	37.72	42.64	34.68	36.45	33.08	184.58
Aeronautical ratio – BIAL (B)	100%	100%	100%	100%	100%	
Aeronautical Utility Costs as per BIAL (C = A*B)	37.72	42.64	34.68	36.45	33.08	184.58
Revision as per the study						
Total Utility Costs - considered in the study (INR cr.)* (D)	39.04	44.46	37.38	37.76	25.82	184.46
Utility recovery from aeronautical concessionaires (INR cr.) (E)	2.59	2.54	2.52	3.54	2.42	13.60
Net utility costs adjusted for utility recoveries (INR cr.) (F = D – E)	36.45	41.92	34.86	34.22	23.41	170.86
Aeronautical ratio (G)	100%	100%	100%	100%	100%	
Aeronautical Utility Costs based on revised logic (H = F*G)	**36.45**	**41.92**	**34.86**	**34.22**	**23.41**	**170.86**
Impact of revision in segregation logic (I = H – C)	**-1.27**	**-0.72**	**0.18**	**-2.23**	**-9.68**	**-13.72**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.7 Lease Rent

A land lease deed was executed between Karnataka State Industrial Investment and Development Corporation Limited (KSIIDC) and BIAL on 30th April 2005 according to which:

a) The lease rental from airport opening date till end of 7 years will be 3% of total site cost (INR 175 cr.).

b) For the 8th year, the lease rental shall be 6% of total site cost (INR 175 Cr.).

c) For every following year, the lease rent shall be equivalent to lease rental of previous year plus additional 3%.

Additional land was leased to BIAL by KSIIDC as per the following terms:

a) The lease rental from airport opening date till end of 7 years will be 3% of total cost of additional land (INR 36.78 Cr.).

b) For the 8th year, the lease rental shall be 6% of the additional land cost (INR 36.78 Cr.).

c) For every following year, the lease rent shall be equivalent to lease rental of previous year plus additional 3%.

BIAL's segregation logic

BIAL has submitted that its land usage for real estate till FY20 is negligible and it is forecasted to remain same in FY21. Therefore, BIAL has considered the lease rentals cost as aeronautical.

The lease rental has been considered as aeronautical based on the actual land usage at the airport and no change in the lease rent is undertaken as part of the study.

Table 26: Revision in segregation logic for lease rentals as per this study

Particulars*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Total Lease Rent (in INR Cr.)	13.01	13.42	13.83	14.24	14.67	69.17
Aeronautical ratio	100%	100%	100%	100%	100%	
Aeronautical lease rent	**13.01**	**13.42**	**13.83**	**14.24**	**14.67**	**69.17**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.8 Rates and Taxes

Rates and taxes include the property taxes paid by BIAL.

BIAL's segregation logic

As stated in lease rentals, BIAL has submitted that its land usage for real estate till FY 2020 is negligible and it is forecasted to remain same in FY21. Therefore, BIAL has considered the rates and taxes (property tax) as aeronautical.

Revision as per the study

The rates and taxes have been considered as aeronautical based on the actual land usage at the airport. However, the rates and taxes for FY 2021 has been updated based on the actuals upto Dec 2020. The revised rates and taxes is given below:

Table 27: Revision in rates and taxes as per this study

Particulars	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
BIAL submission						
Total Rates & Taxes – as per BIAL (in INR Cr.) (A)	8.72	6.53	9.36	8.90	9.16	42.68
Aeronautical ratio – BIAL (B)	100%	100%	100%	100%	100%	
Aeronautical Rates & Taxes as per BIAL (C = A*B)	8.72	6.53	9.36	8.90	9.16	42.68
Revision as per the study						

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Total Rates & Taxes – considered in the study (in INR Cr.)* (D)	8.72	6.55	9.36	8.90	8.29	41.82
Revised segregation ratio (E)	100%	100%	100%	100%	100%	5.00
Aeronautical Rates & Taxes based on revised logic (F = D*E)	**8.72**	**6.55**	**9.36**	**8.90**	**8.29**	**41.82**
Impact of revision in segregation logic (G = F-C)	**0.00**	**0.02**	**0.00**	**0.00**	**-0.87**	**-0.86**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.9 Insurance

The insurance expenses include the premium paid by BIAL for Industrial all risk (IAR), Advance loss of profit (ALOP), Terrorism, Airport operator's liability (AOL) etc.

BIAL's segregation logic

BIAL has classified the insurance expenses on the basis of asset ratio.

Revision as per the study

It is noted that the insurance premium would cover risks for both aeronautical and non-aeronautical activities at the airport and hence, the insurance cost has to be bifurcated. Therefore, the insurance expenses have been bifurcated based on the adjusted gross fixed asset ratio as per the study on asset allocation for BIAL. The revised aeronautical insurance expenses are given below:

Table 28: Revision in segregation logic for Insurance expenses as per this study

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
BIAL submission						
Total Insurance – as per BIAL (in INR Cr.) (A)	1.76	2.50	2.19	3.54	8.56	18.55
Aeronautical ratio – BIAL (B)	91%	90%	90%	90%	90%	
Aeronautical Insurance as per BIAL (C = A*B)	1.60	2.26	1.97	3.19	7.70	16.72
Revision as per the study						
Total Insurance considered in the study (in INR Cr.)* (D)	1.76	2.50	2.18	3.53	6.21	16.18
Revised segregation ratio (E)	89.3%	88.9%	89.0%	92.0%	90.9%	
Aeronautical Insurance based on revised logic (F = D*E)	**1.57**	**2.22**	**1.94**	**3.25**	**5.64**	**14.62**
Impact of revision in segregation logic (G = F-C)	**-0.02**	**-0.04**	**-0.03**	**0.06**	**-2.06**	**-2.10**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.10 CSR expenses

BIAL's segregation logic

BIAL has considered CSR expenses as 100% aeronautical.

Revision as per the study

As per the directions of Hon'ble TDSAT in its judgement dated 16th December 2020, the CSR expenditure is considered as part of operating expenditure. The decision of TDSAT is produced below for reference:

"…The decision of the Authority to not allow CSR expenditure as a cost of the Airport Operator is not proper and is set aside. The Authority shall pass consequential orders so as to prevent loss of or reduction in the determined fair return to the equity holders. Necessary truing-up exercise shall be done accordingly…"

The CSR expenses have been categorized as common and aeronautical CSR expense is computed based on the aeronautical profit before tax. The revised aeronautical CSR expenses are given below:

Table 29: Revision in segregation logic for CSR expenses as per this study

Particulars	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
BIAL submission									
Total CSR Costs – as per BIAL (in INR Cr.) (A)				3.72	4.81	16.00	19.51	16.42	60.46
Aeronautical ratio – BIAL (B)				100%	100%	100%	100%	100%	
Aeronautical CSR Costs as per BIAL (C = A*B)				3.72	4.81	16.00	19.51	16.42	60.46
Revision as per the study									
Aero revenues (D)	488	707	864	996	1,122	959	829	333	6,297
30% of non-aero revenues (E)	0	0	0	0	0	0	0	0	0
Aero operational expense (F)	-234	-283	-288	-323	-359	-370	-422	-408	-2,687
EBITDA (G = D+E-F)	254	423	576	673	763	590	406	-76	3,610
Aero Depreciation (H)	-130	-191	-184	-187	-190	-276	-193	-250	-1,601
Interest expenses (I)	-96	-180	-153	-144	-106	-94	-118	-162	-1,053
Aero PBT (J = G – H – I)	**29**	**53**	**239**	**342**	**467**	**220**	**95**	**-488**	**956**
Average Aero PBT (last 3 financial years) (K)				**107**	**211**	**349**	**343**	**261**	**1,271**
Aeronautical CSR expenses as per the study (2% of average PBT) (L = 2%*K)				**2.14**	**4.22**	**6.98**	**6.85**	**5.21**	**25.41**
Impact of revision in segregation logic (M = L – C)				**-1.58**	**-0.59**	**-9.02**	**-12.66**	**-11.21**	**-35.05**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.5.11 Waiver and Bad debts

BIAL's segregation logic

BIAL has considered Waiver and bad debts as 100% aeronautical.

Revision as per the study

The Authority in the second control period order had not allowed waiver and bad debts (with the exception of bad debts related to Kingfisher) as part of operating expenditure since the airport operator is expected to recover the same in the normal course of business. Hon'ble TDSAT in its judgement dated 16th December 2020 has agreed with AERA's approach and gave the following decision:

"…Allowing bad debts to be recovered as operating expenses is a bad precedent and should not be followed in future because users should not be put to penalty for no fault of theirs. However, for pragmatic reasons such decision for the First Control Period is not set aside…"

Accordingly, the waiver and bad debts have been excluded from the operating expenses of BIAL. The revised aeronautical waiver and bad debts expenses are given below:

Table 30: Revision in segregation logic for waiver and bad debts as per this study

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
BIAL submission						
Total Waiver and Bad debts – as per BIAL (in INR Cr.) (A)	-	0.60	11.15	2.74	-	14.49
Aeronautical ratio – BIAL (B)	100%	100%	100%	100%	100%	
Aeronautical Waiver and Bad debts as per BIAL (C = A*B)	-	0.60	11.15	2.74	-	14.49
Revision as per the study						
Aeronautical Waiver and Bad debts Costs based on revised logic (D)	-	-	-	-	-	-
Impact of revision in segregation logic (E = D – C)	**0.00**	**-0.60**	**-11.15**	**-2.74**	**0.00**	**-14.49**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

2.6 Improvements to BIAL's cost accounting

The work performed in this study is based on the cost records produced by BIAL. In undertaking this study, we have identified the below shortcomings in BIAL's cost accounting and methodology/approach towards computation of segregation ratio for aeronautical operational expenses:

2.6.1 Usage of data from MIS for regulatory purposes

The operational expenditure in the MYTP submission of BIAL is based on the MIS and therefore, it is not consistent with the audited financial statements leading to a variation as shown in Table 14: Reconciliation of MYTP submission with financial statements. As a result, it is advised to use data from audited financial statements for the regulatory purposes, computation and submission.

2.6.2 Enhancement of cost centres to allocation between terminal and outside terminal

The cost centres submitted by BIAL may be further segregated to determine the costs incurred within the terminal and costs incurred outside the terminal.

2.6.3 Addition of cost centres

The number of cost centres used by BIAL may be increased to include the housekeeping expenses for comparison with other airports and also for the allocation of the operational expenditure.

2.7 Chapter Summary

The below table provides the summary of adjustment as detailed in the earlier sections:

Table 31: Summary of adjustments to the Aeronautical expenses as segregated by BIAL

Operation and Maintenance expense#	FY 2017 - FY 2021*	Section Ref.	Table Ref.
Total O&M expense during second control period as per BIAL's MYTP submission	**2,290.07**		
Aeronautical expenses as per BIAL	**2,033.48**		
Non - aeronautical expense as per BIAL	**256.59**		
Impact due to change in segregation logic			
Personnel expenses	-53.23	2.5.1	Table 19
O&M	-3.18	2.5.2	Table 20
Lease Rent	0.00	2.5.7	Table 26
Utility	-13.72	2.5.6	Table 25
Insurance	-2.10	2.5.9	Table 28
Rates & taxes (other than IT)	-0.86	2.5.8	Table 27
Marketing & Advertising	-21.46	2.5.4	Table 22
CSR	-35.05	2.5.10	Table 29
General admin costs	-45.67	2.5.3	Table 21
Concession fee	38.65	2.5.5	Table 23
Waiver and bad debts	-14.49	2.5.11	Table 30
Total impact on aeronautical expenses due to changes in segregation logic	**-151.10**		
Total adjusted aeronautical expenses for second control period	**1,882.38**		

*For the study, costs for FY17 to FY20 are based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021 #Difference due to rounding off

The year wise Aeronautical O&M expenses for the second control period is as follows:

Table 32: Year wise adjusted operating and maintenance expenses for the second control period as per this study

Operating expenses adjustments*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	107.37	110.43	137.41	174.29	187.78	717.27
O&M	83.03	98.97	96.93	117.09	120.09	516.11
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	36.45	41.92	34.86	34.22	23.41	170.86
Insurance	1.57	2.22	1.94	3.25	5.64	14.62
Rates & taxes (other than IT)	8.72	6.55	9.36	8.90	8.29	41.82
Marketing & Advertising	7.90	9.02	12.93	10.77	6.07	46.68
CSR	2.14	4.22	6.98	6.85	5.21	25.41
General admin costs	23.40	27.34	17.28	19.90	24.09	112.02
Total operating expenses - Aero	**283.59**	**314.08**	**331.52**	**389.51**	**395.26**	**1713.96**
Concession fee	0.00	0.00	0.00	0.00	0.00	0.00

Operating expenses adjustments*	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY2021**	**Total**
Waiver and bad debts	39.63	44.62	38.11	32.85	13.21	168.42
Total operating expenditure – Aero as per study	**323.22**	**358.70**	**369.63**	**422.36**	**408.47**	**1882.38**
Total Operating expenditure – Aero as per BIAL	**332.05**	**367.33**	**406.02**	**463.89**	**464.20**	**2,033.48**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

3 TREND ANALYSIS IN O&M COSTS FOR THE SECOND CONTROL PERIOD

3.1 Budgeting and review process at BIAL

The budgeting and review process followed by BIAL in operating expenditure is given in the below section (as submitted by BIAL):

3.1.1 Budgeting Process as submitted by BIAL

The steps followed during the budgeting process by BIAL are as follows:

a) The budget preparation is an annual exercise undertaken to decide the budget for the next financial year.

b) The Finance Controlling team is responsible for preparing the annual budget in close co-ordination with cost centre heads & HODs by taking their inputs.

c) Draft inputs from the Cost Centre heads / process owners is verified and checked for completeness and accuracy. The proposed budget is then discussed for optimization and improvement. The scope of improvements is suitably incorporated in the budgets and then presented to department HODs and CXOs.

d) The draft budget is then presented to CFO and MD & CEO for their approval.

e) The approved budget is later submitted to Board for their approval. The Board approved budget is then shared with cost centre heads, HODs and other process owners for necessary implementation and action and uploaded in the SAP ERP system for variance analysis during Performance reporting.

The guidelines shared by BIAL with the departments for preparing the budget are given below:

Table 33: Guidelines shared with the departments for budget preparation as per BIAL

Department	Guidelines
General	a) Budget files are prepared month wise, GL wise, cost centre wise and department wise. b) All revenue / expense budget needs to be justified with necessary supporting explanations.
Revenue	a) The new identified revenue streams have to be included in the revenue budget. b) In case of any reduction/decrease in revenue budget compared to previous year's performance, proper justification is to be provided.
Personnel Cost	a) Headcount shall be decided by the HR after discussions with respective cost centre heads / HODs / CXOs. b) HR team is required to provide salary costs in terms of cost centres month wise c) Staff activity expenses, recruitment expenses, education & training and staff transportation expenses are forecasted on a monthly basis with required analysis and justification
O&M expenses	a) AMC: All AMC contracts must be justified, reviewed and considered on a case to case basis. b) Spares: The spares budget should be for actual consumption of spares and not for procurement of spares. A separate cash flow budget for procurement of spares also needs to be provided. c) One-time initiatives: Only the critical / essential initiatives for business continuity are budgeted.

Department	Guidelines
Consultancy & marketing expenses	a) Budget to be backed by details like purpose / description of expense & the time period during which services are to be obtained / expense to be incurred. b) These expenses are further categorized as Existing / New and type of spend like Contractual, Mandatory and Discretionary.
Office cost and other expenses	This budget is to be supported with specific needs and timelines.
Travelling expenses	Domestic travel a) All domestic travel related to business / business conferences to be budgeted by respective cost centres. b) All training related travel to be budgeted by HR. International travel c) All international travel budget to be supported by purpose of travel. d) All business-related travel needs to be justified e) All training related travel will be budgeted by HR.
Special repair / Minor projects / Sustaining Capex	a) Budget to be backed with proper justification for investment. b) Capex investments resulting in revenue enhancement, cost savings, operational efficiency, safety compliance will only be considered. c) CRF raising time, Tentative procurement time and asset ready to use time is recorded. d) Line item wise, cost centre wise, investments is captured. e) Requirements are analysed based on – • Criticality to the business operation – High / Medium / Low • Investment value – ABC analysis • Type of asset – Aero / Non-Aero / Common f) As a general practice, unutilized approved CRF for which PRs are shared with Procurement and POs have not been raised have to be carried forward to next year (lapses at the end of six months)

3.1.2 Review Process as submitted by BIAL

The review process followed by BIAL post the budgeting includes a finance controlling team which is responsible for financial reporting on a monthly basis (Monthly performance report / MIS) which is submitted to the management & other stakeholders by 5th of the following month as per the reporting timelines defined at the start of the year.

Some other important details regarding the review process are summarized in the table below:

Table 34: Major details of the review process as per BIAL

Particulars	Details/Steps
Books closing	1. The accruals required for completion of revenue accounting and necessary provisioning for expenses are received from the respective process owners. 2. The Accounts team analyses the monthly financial performance with previous month's performance for increase/decrease of expenses in correlation with revenue for the month, impactful one-time transactions etc, impact of excess/shortage of expense provisions in earlier month(s) and any other reason and completes the necessary entries in ERP system.
Performance review	1. After the books closing and necessary inputs from Accounts team on actuals, the Finance Controlling team reviews the actual performance with Operations, Commercial and Maintenance department. 2. The detailed analysis for performance of respective businesses, for the MTD and YTD, as against budget / forecast are undertaken.

Particulars	Details/Steps
	3. The Controlling team aanalyses the monthly financial performance with budgeted performance explaining reasons for increase/decrease of revenue value viz a viz traffic numbers, change in contractual terms with concessionaries - MAG, Revenue share etc, introduction of new airlines, new revenue stream etc, impact of waivers, one time transactions etc, impact of excess/shortage of provisions and any other reasons.
Performance review with cost center heads	After completion of MIS reporting to Management, controlling team reviews the Cost Centre's performance with the respective Cost Centre Heads on operating costs and initiatives underlying these expenses. The variance analysis also includes discussion on cost optimization / cost effective measures to be undertaken through process improvements.

3.2 Projections vs. Actual costs for Second Control Period

The comparison of the projected operational expenses by AERA as part of its 2nd control period (Table 49 of the Order no. 18/ 2018-19 for BIAL) and the actual operational expenses incurred by BIAL from FY 2017 to FY 2020 and forecasted operational expenditure for FY 2021 is given below:

Table 35: Projected aeronautical operational expenses of BIAL in second control period order of AERA vide order no. 18/2018-19

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	107.77	128.73	146.7	164.6	193.92	741.72
O&M	82.73	95.14	109.41	125.82	144.69	557.79
Lease Rent	13.03	13.42	13.83	14.24	14.67	69.19
Utility	40.64	42.77	48.88	51.4	60.32	244.01
Insurance	3.54	4.54	4.81	6.08	8.86	27.83
Rates & taxes (other than IT)	8.72	8.8	8.87	8.96	9.4	44.75
Marketing & Advertising	7.58	8.69	9.83	11.12	12.58	49.80
CSR	0	0	0	0	0	-
General admin costs	19.66	10.56	23.79	26.17	28.78	108.96
Total Operating expenses - Aero	**283.67**	**312.65**	**366.12**	**408.39**	**473.22**	**1,844.05**
Less: Disallowance - Interest/ Hotel cost	-0.2	-0.28				
Concession fees	39.89	44.89	29.48	35.2	42.03	191.49
Total Operating expenditure - Aero	**323.36**	**357.26**	**395.6**	**443.59**	**515.25**	**2035.54**

*numbers are based on AERA Order no. 18/2018-19 for BIAL

The aeronautical operational expenditure submitted by BIAL as part of its MYTP submission is given below:

Table 36: Aeronautical operational expenditure submitted by BIAL as part of their MYTP submission

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	116.01	118.27	146.58	186.17	203.47	770.50
O&M	83.92	98.84	99.15	117.12	120.27	519.29
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	37.72	42.64	34.68	36.45	33.08	184.58
Insurance	1.60	2.26	1.97	3.19	7.70	16.72

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Rates & taxes (other than IT)	8.72	6.53	9.36	8.90	9.16	42.68
Marketing & Advertising	8.09	9.25	15.31	19.88	15.61	68.14
CSR	3.72	4.81	16.00	19.51	16.42	60.46
General admin costs	26.59	33.65	28.69	32.74	36.01	157.68
Total operating expenses - Aero	**299.37**	**329.67**	**365.58**	**438.20**	**456.40**	**1,889.23**
Less: Disallowance - Interest/hotel cost						-
Concession fee	32.67	37.06	29.29	22.95	7.80	129.76
Waiver and bad debts	-	0.60	11.15	2.74	-	14.49
Total Operating Expenditure – Aero	**332.05**	**367.33**	**406.02**	**463.89**	**464.20**	**2,033.48**

*numbers for FY17-FY20 are based on actuals submitted by BIAL while numbers for FY21 are forecasted by BIAL

The difference in aeronautical operational expenditure submitted by BIAL and approved by AERA for the second control period is given below:

Table 37: Difference in operational expenditure approved by AERA in the second control period order and submitted by BIAL as part of their MYTP submission

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	(8.24)	10.46	0.12	(21.57)	(9.55)	(28.78)
O&M	(1.19)	(3.70)	10.26	8.70	24.42	38.50
Lease Rent	0.02	(0.00)	0.00	(0.00)	0.00	0.02
Utility	2.92	0.13	14.20	14.95	27.24	59.43
Insurance	1.94	2.28	2.84	2.89	1.16	11.11
Rates & taxes (other than IT)	(0.00)	2.27	(0.49)	0.06	0.24	2.07
Marketing & Advertising	(0.51)	(0.56)	(5.48)	(8.76)	(3.03)	(18.34)
CSR	(3.72)	(4.81)	(16.00)	(19.51)	(16.42)	(60.46)
General admin costs	(6.93)	(23.09)	(4.90)	(6.57)	(7.23)	(48.72)
Total Operating expenses - Aero	**(15.70)**	**(17.02)**	**0.54**	**(29.81)**	**16.82**	**(45.18)**
Less: Disallowance - Interest / Hotel cost	(0.20)	(0.28)	-	-	-	(0.48)
Concession fees	7.22	7.83	0.19	12.25	34.23	61.73
Waiver and bad debts	-	(0.60)	(11.15)	(2.74)	-	(14.49)
Total Operating expenditure - Aero	**(8.69)**	**(10.07)**	**(10.42)**	**(20.30)**	**51.05**	**1.58**

*numbers for FY17-FY20 are based on actuals while numbers for FY21 are forecasted

It has been observed that the actual operational expenditure is less than the forecasted operational expenditure (excluding CSR expenses).

Basis the revisions proposed in Section 2.5, the revised aeronautical operational expenses after considering adjustments is given below:

Table 38: Actual aeronautical operational expenses (after considering the adjustments of this study) of BIAL for the second control period

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Personnel expenses	107.37	110.43	137.41	174.29	187.78	717.27
O&M	83.03	98.97	96.93	117.09	120.09	516.11
Lease Rent	13.01	13.42	13.83	14.24	14.67	69.17
Utility	36.45	41.92	34.86	34.22	23.41	170.86

Operating expenses*	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	Total
Insurance	1.57	2.22	1.94	3.25	5.64	14.62
Rates & taxes (other than IT)	8.72	6.55	9.36	8.90	8.29	41.82
Marketing & Advertising	7.90	9.02	12.93	10.77	6.07	46.68
CSR	2.14	4.22	6.98	6.85	5.21	25.41
General admin costs	23.40	27.34	17.28	19.90	24.09	112.02
Total Operating expenses - Aero	**283.59**	**314.08**	**331.52**	**389.51**	**395.26**	**1713.96**
Less: Disallowance - Interest/ Hotel cost	0.00	0.00	0.00	0.00	0.00	0.00
Concession fees	39.63	44.62	38.11	32.85	13.21	168.42
Total Operating expenditure - Aero	**323.22**	**358.70**	**369.63**	**422.36**	**408.47**	**1882.38**

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

AERA had projected higher operating expenses in the second control period in comparison to the actual operating expenses on account of the commissioning of the Terminal 2 and other capital expenditure projects which have been shifted by BIAL to the third control period.

3.3 Cost reduction measures adopted by BIAL

BIAL has submitted that it is undertaking a BIAL 2.0 program which is aimed at redefining the workflow to achieve cost savings and productivity improvements. The program focusses on two key action areas, which are: quick win measures and long-term measures. These measures are given below:

3.3.1 Quick Win measures as per BIAL

a) Initiatives that can have a quick turnover with a focus into known specific areas

b) Direct & Indirect costs, Procurement process and policy, etc.

c) Review of contracts being renegotiated or expected to be awarded in the next 3-6 months:

d) Explore room for modifying procurement process and leveraging tools

e) Control consumables & common heads spread across all workstreams

3.3.2 Long term measures as per BIAL

a) Redesign to free up existing Resources

b) Relook all structural, contractual and process related measures

3.3.3 Cost reduction measures planned by BIAL under BIAL 2.0

a) Headcount and Personnel costs

   i. Freeze on all new hires for FY 2021
   ii. Increments not considered for FY 2021
   iii. Only rolled out new appointments are being on-boarded

b) Productivity improvements

   i. T2 related manpower requirements have been phased out over a period of 3 years
   ii. BIAL aims to achieve productivity improvements resulting in costs reduction (other Personnel costs) which has been factored in the submissions of MYTP for the third control period

c) Other Measures

   i. Reduction in travel costs with foreign travel reduced to nil

ii. Most external consultancy contracts cancelled except for the required ones – legal, AERA, tax, audit etc.
iii. Events like Pinnacle awards, stakeholders' events being conducted on digital platforms
iv. All discretionary spends are cancelled

d) Key Liquidity initiatives

i. Seek government support to defer / waiver of concession payments, land lease rentals and property tax
ii. Explore additional working capital limits and opt for all moratorium offers by banks
iii. Customer dues – close monitoring to drive collections

e) BIAL has factored planned overall costs reduction of Rs. 25 crores in FY 2021

3.4 Trend analysis of inflation adjusted expenses

A trend analysis exercise is undertaken for the O&M expenses as per the below steps:

a) The nominal value of the expenses is taken which are measured in terms of actual expenses at that time

b) The real value of expenses is then derived by adjusting the nominal expenses for inflation

c) Wholesale Price Index (WPI) is used as the price index for this calculation which is available on the Office of Economic Advisor – GoI website

d) The aim is to ensure that the expenses are adjusted with the real increase or decrease over a period of time to ensure right comparison

The formula used for calculating the real expenses is mentioned below:

Real Expenses = ((Nominal expense of the current year) / (WPI of current year)) * (WPI of base year)

Trend analysis is undertaken to compare the O&M costs and understand the reasons behind the pattern/ trend over a period of time. For the trend analysis to yield the right results, the data should not have an outlier non-recurring event. However, for BIAL, FY 2021 has been severely affected by COVID-19 pandemic with a drastic reduction in passengers. The operational expenditure of FY 2021 cannot be directly compared with the previous years as the utilization of the asset has fallen while the airport might have taken some time for adjustment to the new normal. Therefore, the trend analysis has been limited from FY 2017 to FY 2020 for this study.

The index for the period FY 2017 – FY 2020 is as under:

Table 39: Index numbers used for calculating real expenses

Particulars	FY 2017	FY 2018	FY 2019	FY 2020
Index adjusted for base of FY 2017	100.0	103.0	107.3	109.1

Source: Office of Economic Advisor – Government of India

3.4.1 Personnel Cost

The trends in personnel cost for BIAL is given in the table below:

Table 40: Trends in personnel cost

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Personnel cost	118.72	121.28	153.17	195.97	18.2%	589.14
Inflation index	100.0	103.0	107.3	109.1		
Inflated adjusted personnel cost	118.7	117.8	142.7	179.6	14.8%	558.76
Number of employees	811	881	1052	1227	14.8%	3971

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP

BIAL has given the following reasons for the increase in the headcount:

"Headcount increase was mandated due to increase in passenger traffic, commissioning of New south parallel runway during FY 2019-20 and the increased area of operations."

It is noted that BIAL's employee per million pax has decreased from FY18 to FY19 as can be seen from Figure 8. The increase in BIAL's employee from FY19 to FY20 is on account of the commissioning of the new south parallel runway.

The inflation adjusted personnel cost has grown at a CAGR of 14.5% while the number of employees has increased at a CAGR of 14.8% which is in line with the personnel cost growth.

The performance indicators for personnel costs are evaluated below:

Table 41: Analysis of personnel cost

Particulars	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Number of Employees	811	881	1052	1227	14.8%	3971
Inflation adjusted personnel cost	118.7	117.8	142.7	179.6	15%	558.76
Number of Passengers	22.88	26.91	33.31	32.36	12.25%	115.46
Number of ATMs	177271	196560	239395	230359	9.12%	843585
Employee cost/Pax	51.9	43.8	42.8	55.5	2.3%	
Employee cost/ATMs	6697	5993	5960	7795	5.2%	
Employees/Million Pax	35	33	32	38	2.3%	
Inflation adjusted salary/employee	0.15	0.13	0.14	0.15	0.0%	

*Based on data submitted by BIAL

The trends in employee cost/pax and employee cost/ATMs can be further understood from the below graphs:

Figure 6: Employee cost/Pax for BIAL

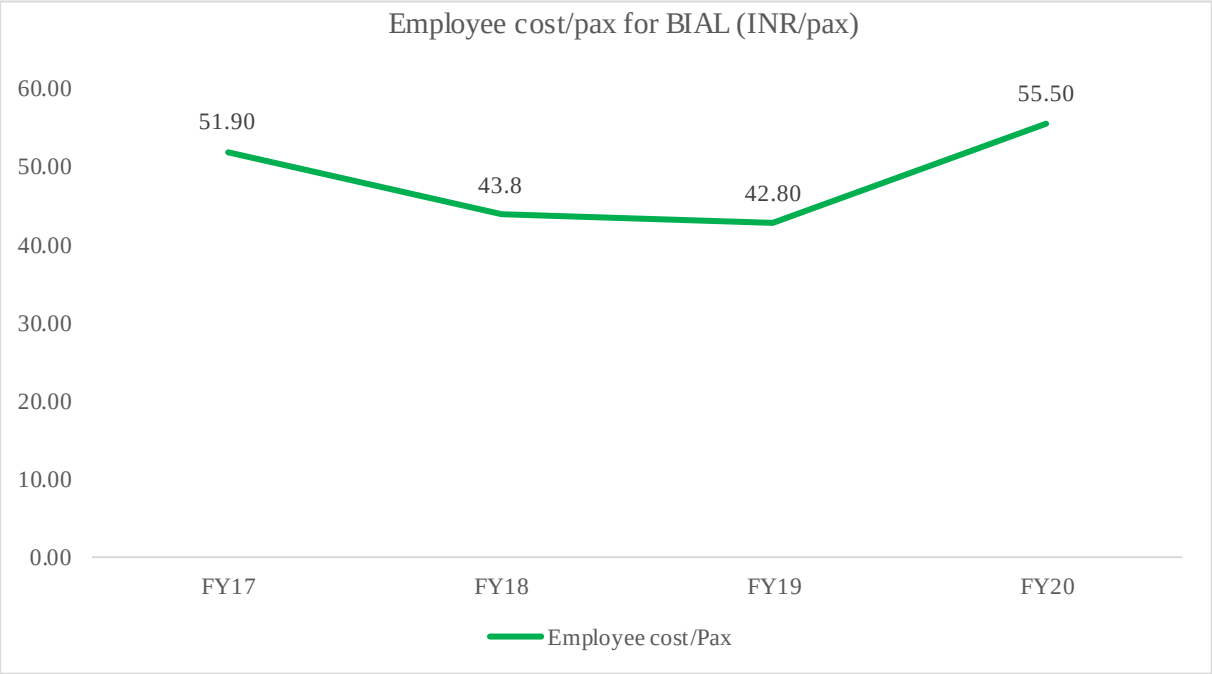


Figure 7: Employee cost/ATM

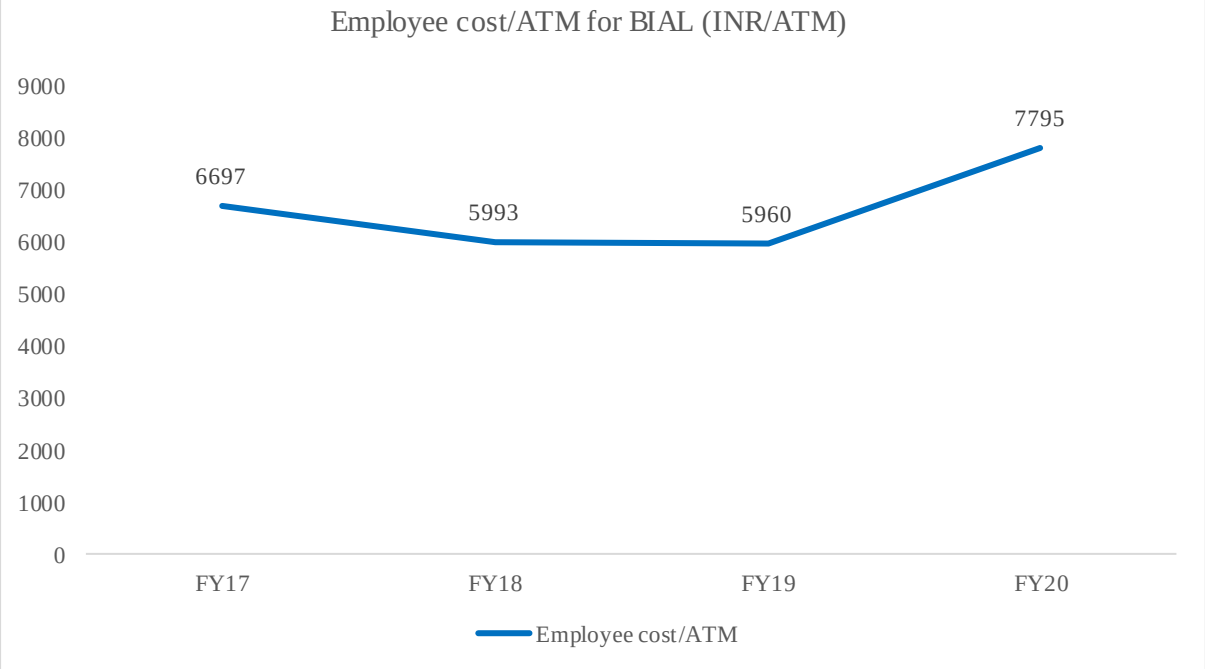
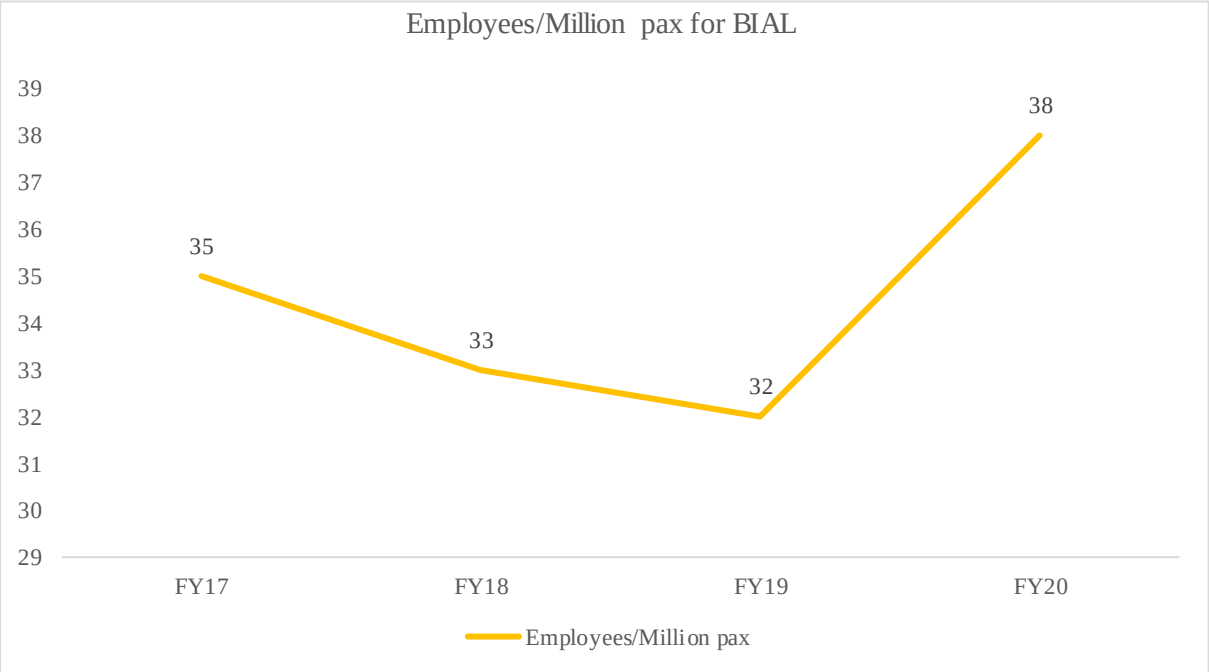


Figure 8: Employees/Million pax for BIAL



It is noted that the inflation adjusted salary per employee has remained constant from FY17 to FY20 indicating stable inflation adjusted salaries per employee at BIAL. The increase in the personnel cost during FY17 to FY20 is in line with the increase in the number of employees. BIAL has given the following reasons for the increase in the headcount:

"Headcount increase was mandated due to increase in passenger traffic, commissioning of New south parallel runway during FY 2019-20 and the increased area of operations."

It is also noted from the responses of BIAL that the increase in the number of employees in FY 2020 is mainly on account of the commissioning of the new south parallel runway in Dec, 2019 and increase in area of operations which has resulted in increase in employee/million pax, employee cost/ pax and employee cost/ ATM. However, the utilization of any new asset will take time to reach its threshold capacity and therefore, in the initial years (such as FY20) it is expected to result in higher cost/ pax which will gradually fall due to increase in utilization levels.

It is noted that the FY21 was affected by COVID-19 pandemic but the projected personnel cost for FY21 has increased from FY20. BIAL has provided rationale for increase in personnel cost in FY21 as follows: *"certain employees joined during the year in FY20 and hence the full year cost is considered for projections in FY21 and offers already rolled out have been honoured by BIAL"*.

3.4.2 Operations & Maintenance (O&M) expenses

O&M expenses of BIAL comprise of the repair and maintenance cost of the airport. Repair and maintenance cost is generally a function of the assets requiring the maintenance and new assets require less maintenance cost compared to the older assets. Further, the usage of the asset also directly affects the repair and maintenance.

The O&M expenses as a % of gross block are evaluated. The trend in O&M expenses for BIAL is given below:

Table 42: Trend analysis of the inflation adjusted O&M expenses

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
O&M expenses – as per BIAL (in INR Cr.)	99.29	116.74	117.27	138.58	11.8%	471.88
Inflation index	100	103	107	109		

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Inflation adjusted O&M expenses	99.3	113.4	109.2	127	8.5%	448.90
Gross Block (Net of grants)	3877.5	4044.2	4203.1	6228.5	17.1%	18,353.4
O&M expenses as % of gross block	2.6%	2.9%	2.8%	2.2%	-4.6%	

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP

The O&M expenses are increasing at a CAGR of 11.7% while the O&M expenses as a % of gross block are also increasing from FY 2017 to FY 2019 and later reducing in FY2020. Clarification was sought from BIAL on the same. BIAL submitted the following response:

"Costs relating to Operations & Maintenance are due to increased utilization of the single Terminal and the single Runway beyond the planned capacities due to increase in passenger and ATM traffic witnessed in Bangalore during this period of FY 2016-17 to FY 2019-20. The Central Minimum Wages released by Ministry of Labour & Employment vide Notification dated 20th Apr 2017, the revision resulting into an increase of Minimum Wages (Basic & VDA) by 40% to 65% depending on the nature of work."

Based on BIAL's responses, the O&M expenses as a % of gross block has increased from FY 2017 to FY 2019 due to increase in minimum wages and increased utilization of the terminal and single runway. The increase in O&M expenses in the FY 2020 is on account of the commissioning of the new south parallel runway. The O&M expenses as a % of assets has decreased in FY 2020 due to increase in the asset base.

3.4.3 Housekeeping expenses

The breakup of housekeeping expenses as per BIAL is given below:

Table 43: Housekeeping expenses incurred by BIAL (FY 2017 – FY 2020)

Particulars*	Area	FY 2017	FY 2018	FY 2019	FY 2020	Total
Adityavani facility services private limited	HK - VIPT & Lounges	3.4	4.9	3.4	4.1	15.7
BVG India Ltd	HK - PTB Domestic & Int	4.1	3.4	1.4	0.0	9.0
Faber Sindoori Management	HK - PTB Domestic Area	0.0	0.0	2.4	4.3	6.7
Karnataka Commercial & Industrial	HK - Landside & Buildings	2.9	4.6	1.6	0.0	9.1
Quess Corp Limited	HK - PTB Intl Area	0.0	0.0	2.0	3.6	5.6
VAR Facility Management	HK - Airside	1.1	1.2	3.8	5.5	11.6
Total		11.5	14.1	14.7	17.6	57.8

*Based on data submitted by BIAL

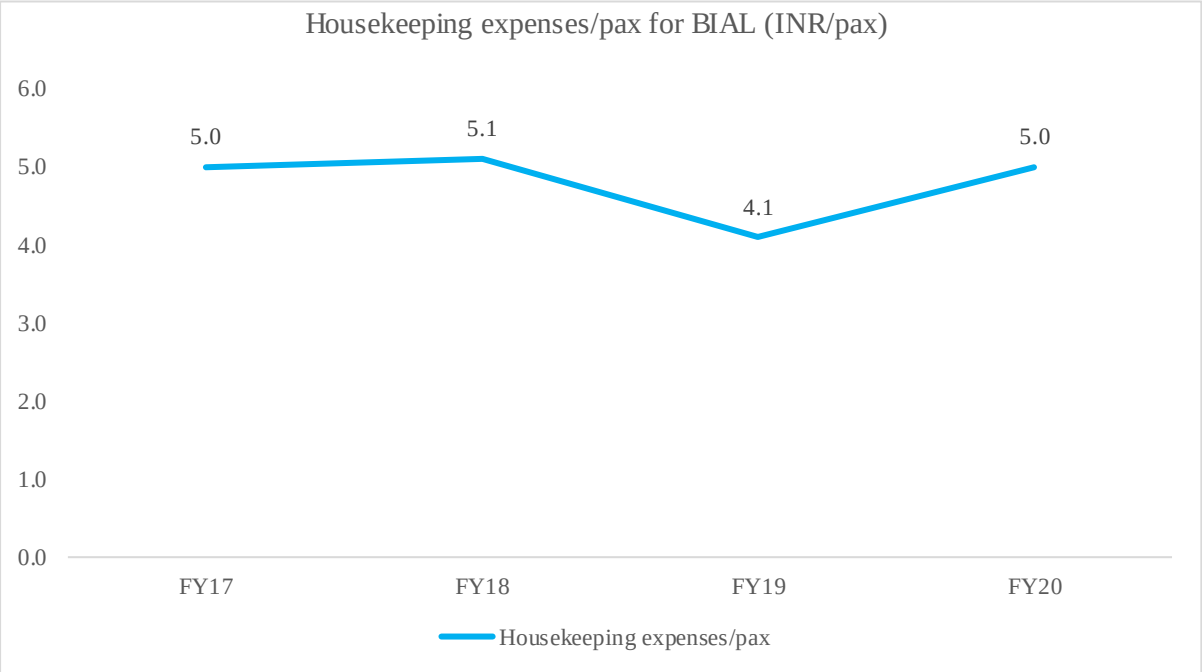
The trends in housekeeping expenses can be seen below:

Table 44: Trends in housekeeping expenses

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	Total
Housekeeping expenses	11.5	14.1	14.7	17.6	57.8
Inflation index	100.0	103.0	107.3	109.1	
Inflation adjusted housekeeping expenses	11.5	13.7	13.7	16.1	54.9
Number of passengers	22.88	26.91	33.31	32.36	115.5
Housekeeping expenses/pax	5.0	5.1	4.1	5.0	

*Based on data submitted by BIAL

Figure 9: Trends in Housekeeping expenses/pax



Primary driver of the housekeeping keeping expenses are the airport area, manpower salaries and passenger traffic. BIAL's housekeeping expenses/ pax have remained approximately constant from FY 2017 to FY 2020.

3.4.4 Marketing & Advertisement expenses

The marketing and advertisement expenses constitute marketing of the terminal, events, airline launch events etc. To promote Bangalore as a gateway to South India, BIAL has undertaken marketing & advertisement for the airport.

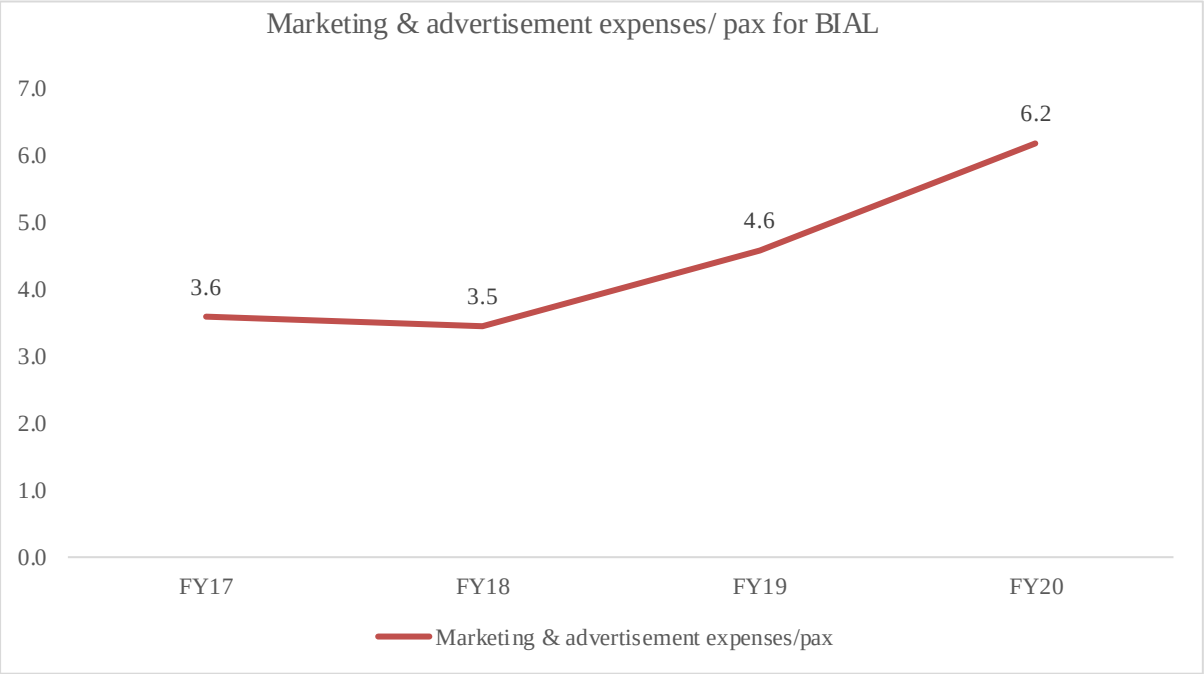
The trend analysis of marketing and advertisement expenses are shown below:

Table 45: Trend in Marketing & advertisement expenses

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Marketing & Advertisement expenses	8.20	9.55	16.37	21.83	38.6%	55.95
Inflation index	100.0	103.0	107.3	109.1		
Inflation adjusted marketing & advertisement expenses	8.2	9.27	15.25	20.00	34.6%	52.73
Number of Passengers	22.88	26.91	33.31	32.36	12.2%	115.5
Marketing & advertisement expenses/Pax	3.58	3.45	4.58	6.18		

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP after adjustment of collection costs

Figure 10: Marketing and advertisement expenses/pax



The marketing and advertisement expenses have grown at a CAGR of 38.4% for the period FY17 to FY20. On analysing the expenses submitted by BIAL, it was observed that more than 85% of the expenses are attributable to two major heads namely Aviation marketing and contracts and BDMS – Marketing. The Aviation marketing and contracts constitutes roadshows, pinnacle event, airline route launches, sponsorships and travel expenses while BDMS marketing constitute branding, brochures, event management and social and digital marketing. Increased spend on branding and marketing of the airport has resulted in increased cost/pax over these years. BIAL has submitted the below justification for the increase in the cost:

"Out of the total cost, we have incurred the following Event related cost (forming part of Marketing & Advertisement expenses) :

- *FY 17-18 – Rs 2.27 crs*
- *FY 18-19 – Rs 7.42 crs*
- *FY 19-20 – Rs 5.30 crs*

1. *In FY18, Rs 1.4 crs was spent towards Pinnacle and Season of Smiles celebrations*
2. *In FY19, the major expenses are towards -*

a) 10th anniversary of Airport opening and hence we have spent around Rs 3.3 crs towards this celebrations. This was a "one-off" expense incurred by BIAL. We had organized an event, which had performances by artistes, music concerts and workshops, besides giving commerative gifts to its employees.

b) An amount of Rs 16.5 lakhs was incurred towards launching the company's vision, mission and values. We had not formally created such a platform previously and hence for the first time, we had created this for dissemination to the external world and to BIAL employees.

c) Spent an amount of Rs 1.72 crs on annual Pinnacle awards.

BIAL Pinnacle awards are organised to recognize & reward various KIAB partners who have contributed to KIAB success and achieved distinction in their areas of operations. Every success and milestone this airport has achieved is a collective showcase of passion and perseverance by our

partners who have contributed towards creating an unparalleled travel experience at KIAB. All the business partners are eligible for these awards including Airlines, Commercial Concessionaires, Operations Concessionaires and Authorities working at BLR Airport

d) Around Rs 1 crs was spent towards 'Season of Smiles" :

The calendar year beginning is celebrated at KIAB as 'Season of Smiles' festival. The airport, in collaboration with its stakeholders, will do a bright and festive look, setting the stage for varied activities and performances in contribution to the community. Through tie ups with city based associations, we will bring alive the festive spirit surrounding Christmas, New Year, Pongal and Sankranti. All through this time, passengers can participate in lucky draw and win daily prizes and mega prizes. The Season of Smiles encourages city's growing musical talent by giving them a platform to perform at the airport. In December they will elevate spirits at the airport with festive carols and songs.

e) Dussehra is an important state festival and we have incurred Rs 37 lakhs approx. in regards to the celebration of the same which represents of the same

3. In FY20, the major expenses are towards -

- *Around Rs 2.1 crs was spent towards Pinnacle Awards*
- *Around Rs 1.3 crs was spent towards Season of Smile campaign.*
- *The details of the Pinnacle awards and Season of Smile campaign are already explained in the FY 19 section*
- *Rs 47 Lakhs towards Dussehra celebrations*
- *Rs 27 lakhs towards Passenger Experience Management Group of IATA"*

It is noted from BIAL's response that it has incurred a one-time expense of INR 3.30 cr. in FY 2018-19 for 10th anniversary celebration. However, BIAL has not provided the details to justify the increase in the marketing and advertisement expenses in FY 2018-19 and FY 2019-20. Therefore, it is proposed to consider the marketing and advertising expenses of FY 2018-19 and FY 2019-20 for regulatory purposes based on the growth in traffic and inflation. Accordingly, the marketing and advertising expenses considered for the study is given in the table below:

Table 46: Revision of the marketing and advertising expenses considered in the study

Particulars	Ref	2017	2018	2019	2020	Total
Marketing and advertising expenses (excluding collection cost) - as per audited financial statements	**A**	**2.93**	**3.24**	**9.80**	**14.56**	**30.53**
Revised variable M&A	B = MIN(A, B_{t-1}*(1+E)*(1+F))	2.93	3.24	4.17	4.12	14.46
Revised one-time M&A - 10th anniversary celebrations	C			3.30		3.30
Total revised M&A (excluding collection cost) as considered in the study	**D = B+C**	**2.93**	**3.24**	**7.47**	**4.12**	**17.76**
Pax traffic growth	E		17.6%	23.8%	-2.9%	
Inflation	F		3.0%	3.9%	1.9%	
Impact of revision on total M&A	**G = D-A**	**0.00**	**0.00**	**-2.33**	**-10.44**	**-12.77**

**Costs for FY17 to FY20 based on the audited financial statements based on IGAAP

3.4.5 General Administration expenses

The general administration expenses constitute Consultancy & legal expenses, travel expenses and office costs. The trends in general administration expenses can be seen in the table below:

Table 47: Trends in general administration expenses

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Consultancy & Legal	10.2	16.2	10.9	14.6	12.7%	51.9
Travel costs	5.5	3.6	4.8	5.7	0.9%	19.5
Office costs	11.2	14.7	14.5	15.6	11.8%	56.0
Total General Admin costs	26.8	34.4	30.2	35.8	10.1%	127.4
Inflation index	100.0	103.0	107.3	109.1		
Inflation adjusted general admin costs expenses	26.84	33.45	28.16	32.85	7.0%	121.3
Number of Passengers	22.88	26.91	33.31	32.36	12.2%	

*Costs for FY17 to FY20 based on the numbers submitted by BIAL since the audited financials did not have the breakup

It is observed that the General admin costs increased at a CAGR of 10.1% for the period FY17 to FY20. Clarification was sought from BIAL on the same. BIAL responded stating that this increase is reasonable and due to the size of the airport and passenger traffic. It is observed that the inflation adjusted general administration expenses have increased at a lower CAGR than the passenger traffic.

3.4.6 Utility expenses

Utility expenses include the power and water expenses which is dependent on the terminal capacity, airfield capacity and passenger movement. With passenger traffic growing at a CAGR of 12.2% between FY 2017 – FY 2020, the utility expenses are expected to increase due to increased utility consumption in the terminal.

The trends in utility expenses are given in the table below:

Table 48: Trends in utility expenses

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020
Power Costs				
Power Consumption (A)	74,893,946	76,251,051	78,438,998	80,978,764
Power Recovery (B)	29,264,851	30,551,081	32,339,230	37,823,827
Net Consumption (C=A-B)	**45,629,095**	**45,699,970**	**46,099,768**	**43,154,937**
Power expenses (D)	64.9	69.8	60.9	61.2
Power Recovery (E)	29.7	30.3	30.8	30.3
Power utility cost (F = D-E)	**35.2**	**39.5**	**30.1**	**30.9**
Water Costs				
Non - potable Water Consumption (G)	237,905	360,000	229,500	134,900
Potable Water Consumption (H)	524,640	638,610	788,810	827,247
Total consumption (I = G + H)	**762,545**	**998,610**	**1,018,310**	**962,147**
Less: Recoveries J	330,933	389,122	380,631	382,777
Net Consumption (in KL) (K = I – J)	**431,612**	**609,488**	**637,679**	**579,371**
Water expenses (L)	5.80	6.80	8.10	9.00
Water Recovery (M)	3.3	3.6	3.5	3.5
Water utility cost (N = L -M)	**2.5**	**3.2**	**4.6**	**5.5**
Total Utility cost (O = F + N)	**37.70**	**42.70**	**34.70**	**36.40**
Inflation Index	100	103	107	109

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020
Inflated adjusted power cost	37.7	41.5	32.3	33.4
Inflated adjusted water cost	2.5	3.1	4.3	5.0
Inflated adjusted utility cost	40.2	44.6	36.6	38.4
Number of Passengers	22.88	26.91	33.31	32.36
Power cost per pax	16.5	15.4	9.7	10.3
Water cost per pax	1.1	1.2	1.3	1.6
Power consumption/pax	2.0	1.7	1.4	1.3
Water consumption/pax	0.02	0.02	0.02	0.02

*Based on data submitted by BIAL

The power cost/pax & water cost/pax and power consumption/pax and water consumption/pax are evaluated.

Figure 11: Power cost and water cost/pax for BIAL

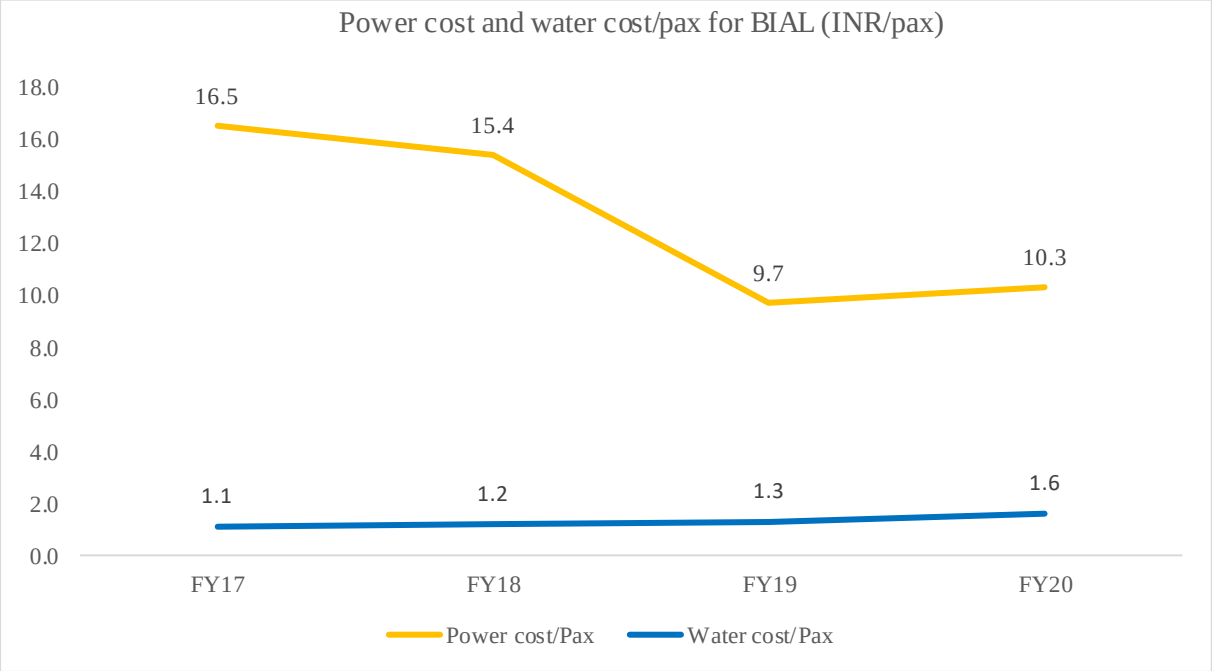


Figure 12: Power consumption/pax for BIAL

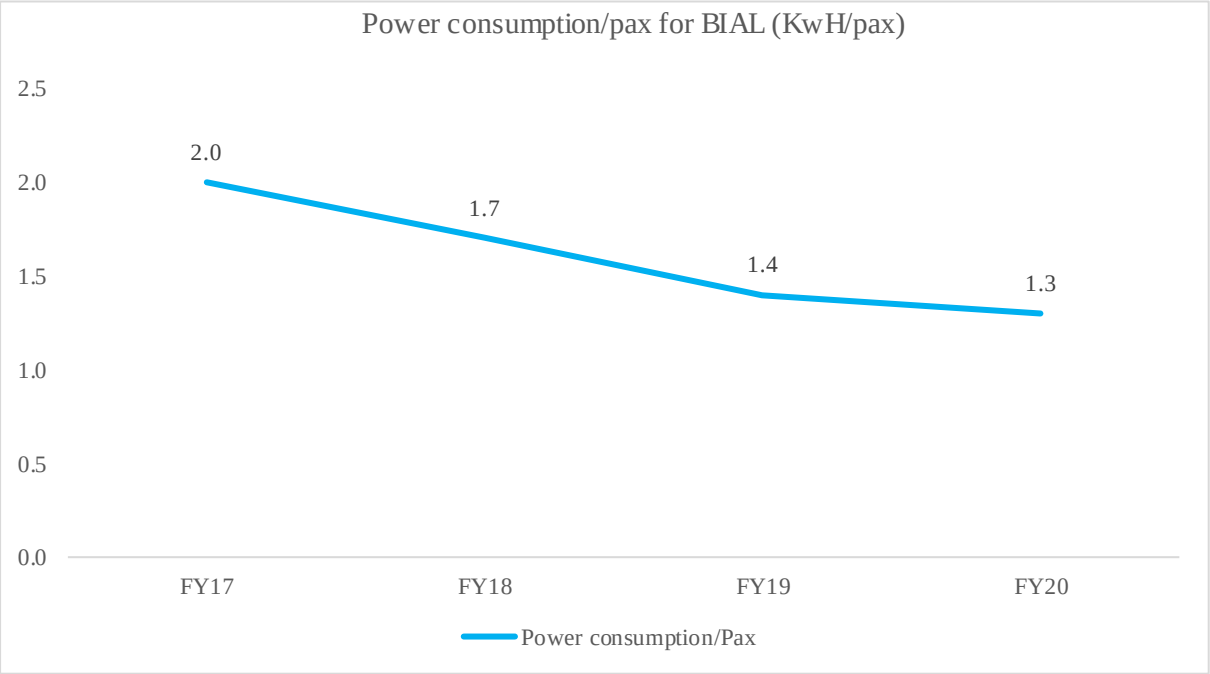
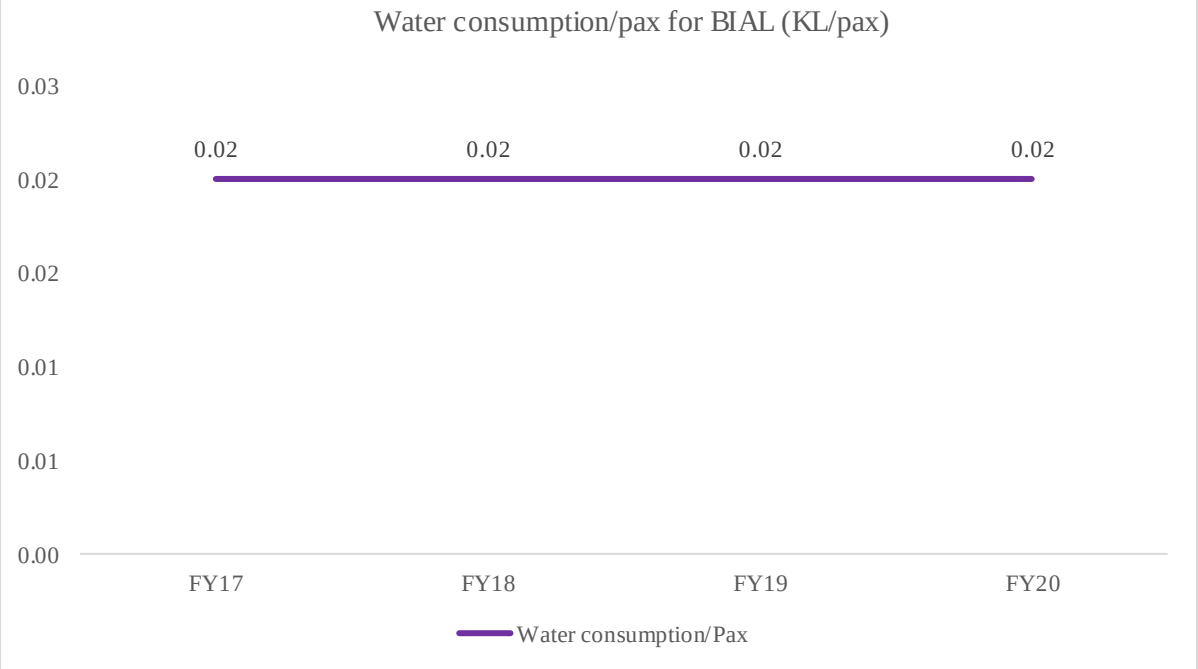


Figure 13: Water consumption/pax



The power and water consumption per pax has shown a decreasing trend from FY 2017 to FY 2020 mainly due to increase in passenger traffic at the airport.

3.4.7 Insurance cost

The insurance expenses include the premium paid by BIAL for Industrial all risk (IAR), Terrorism policy, motor policy, Airport operator liability (AOL) etc. The details of insurance expenses as per BIAL is given in the table below:

Table 49: Insurance expenses details as per BIAL

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Industrial All Risks Policy #	0.74	1.57	1.21	2.40	48%	5.91
Airport Operator Liability	0.62	0.54	0.41	0.60	-1%	2.17
Terrorism Policy	0.29	0.24	0.37	0.40	11%	1.30
Motor Policy	0.10	0.15	0.20	0.13	9%	0.58
Others	0.01	0.01	0.00	0.02	37%	0.03
Total	1.76	2.50	2.19	3.55	26%	10.00

*Based on data submitted by BIAL #Industrial All Risks mainly includes Mega risk, All risk, Money, Fidelity, PL Act, Plate Glass, CAR/EAR & D&O renewal

The trends for insurance cost are given in the table below:

Table 50: Trends in Insurance cost

Particulars*	FY 2017	FY 2018	FY 2019	FY 2020	CAGR	Total
Insurance expenses	1.76	2.50	2.18	3.53	26.1%	9.97
Inflation index	100.0	103.0	107.3	109.1		
Inflation adjusted insurance expenses	1.76	2.43	2.03	3.23	22.5%	9.45
Gross Block (Net of grants)	3877.5	4044.2	4203.1	6228.5	17.1%	18353.4
Insurance expenses as % of gross block	0.05%	0.06%	0.05%	0.06%		

*Costs for FY17 to FY20 based on the audited financial statements based on IGAAP

It is observed that the Insurance expenses have increased at a CAGR of 26.3% from FY17 to FY20. Clarification was sought from BIAL regarding the same. BIAL gave the following response:

"General Insurance Corporation (GIC Re), the country's national reinsurer, has increased its premiums for the insurance. The General insurance companies have moved towards risk-based pricing which have led to increase in premiums. This is because overall, the industry has seen a lot of catastrophic events, risk events and there were a lot of losses."

We understand that the increase in insurance cost is due to the move towards risk-based pricing leading to an increase in premium.

3.5 Chapter Summary

The trend analysis of the various components of the inflation adjusted operational expenditure is undertaken for the period from FY 2017 to FY 2020. Due to increase in the passenger traffic and addition of new facilities such as new south parallel runway, the operational expenditure has increased over this period. The following is noted on the operational expenditure of BIAL in the second control period:

a) Personnel cost - Personnel cost has increased from FY18 to FY19; however, it is noted that the employee cost per pax has seen a decreasing trend from FY 2018 to FY 2019 due to increase in the passenger traffic. The increase in the personnel cost from FY19 to FY20 is on account of the commissioning of the new south parallel runway in December 2019 and increase in the area of operations. Due to capacity addition by BIAL, the employee cost per pax has increased which is expected to gradually fall with the increase in utilization levels. The increase in the personnel cost from FY20 to FY21 is on account of the full year cost of the employees who joined in FY20 as well as the induction/hiring of the employees who were already given offers by BIAL.

b) Operational and maintenance (O&M) expenses - The O&M expenses as a % of gross block has increased from FY 2017 to FY 2019 due to increase in minimum wages and increased

utilization of the terminal and single runway. The increase in O&M expenses in the FY 2020 is on account of the commissioning of the new south parallel runway. The O&M expenses as a % of assets has decreased in FY 2020 due to increase in the asset base.

c) Marketing and advertising (M&A) expenses – More than 85% of the expenses are attributable to two major heads namely Aviation marketing and contracts and BDMS – Marketing. The Aviation marketing and contracts constitutes roadshows, pinnacle event, airline route launches, sponsorships and travel expenses while BDMS marketing constitutes branding, brochures, event management and social and digital marketing. Increased spend on branding and marketing of the airport has resulted in increased cost/pax over these years. BIAL has not provided the justification for the increase in marketing and advertising costs. Therefore, the marketing and advertising expenses have been considered as per Table 46 based on the growth in passenger traffic and inflation.

d) Housekeeping expenses – Housekeeping expenses/ pax have remained approximately constant from FY 2017 to FY 2020.

e) General administration expenses - The inflation adjusted general administration expenses have increased at a lower CAGR than the passenger traffic.

f) Utility expenses - The power and water consumption per pax has shown a decreasing trend from FY 2017 to FY 2020 due to increase in the passenger traffic.

The trend in costs with respect to growth in traffic and capacity augmentation indicate that BIAL has maintained the efficiency in operational costs during the second control period.

4 BENCHMARKING OF COMPARABLE DOMESTIC AIRPORTS

A benchmarking analysis has been undertaken based on the documents available in public domain. Internal benchmarking or self-benchmarking is the analysis of the airport's own operational performance over a period of time

4.1 Internal Benchmarking

The internal benchmarking for BIAL was undertaken by analysing the following expenses undertaken by BIAL over a period of time (FY 2012 – FY 2021):

a) Personnel expenses
b) Total administrative and general expenses
c) Printing and stationery expenses
d) Travelling and conveyance
e) Communication costs
f) Advertisement
g) Other admin expenses
h) Total terminal maintenance/operating expenses
i) Utility cost
j) Repair & maintenance cost
k) Housekeeping and manpower services
l) Insurance

The trends based on data given by BIAL for Personnel expenses, terminal operating cost and administrative and general expenses is shown in the table below:

Table 51: Administrative & general, personnel and terminal operating expenses as submitted by BIAL

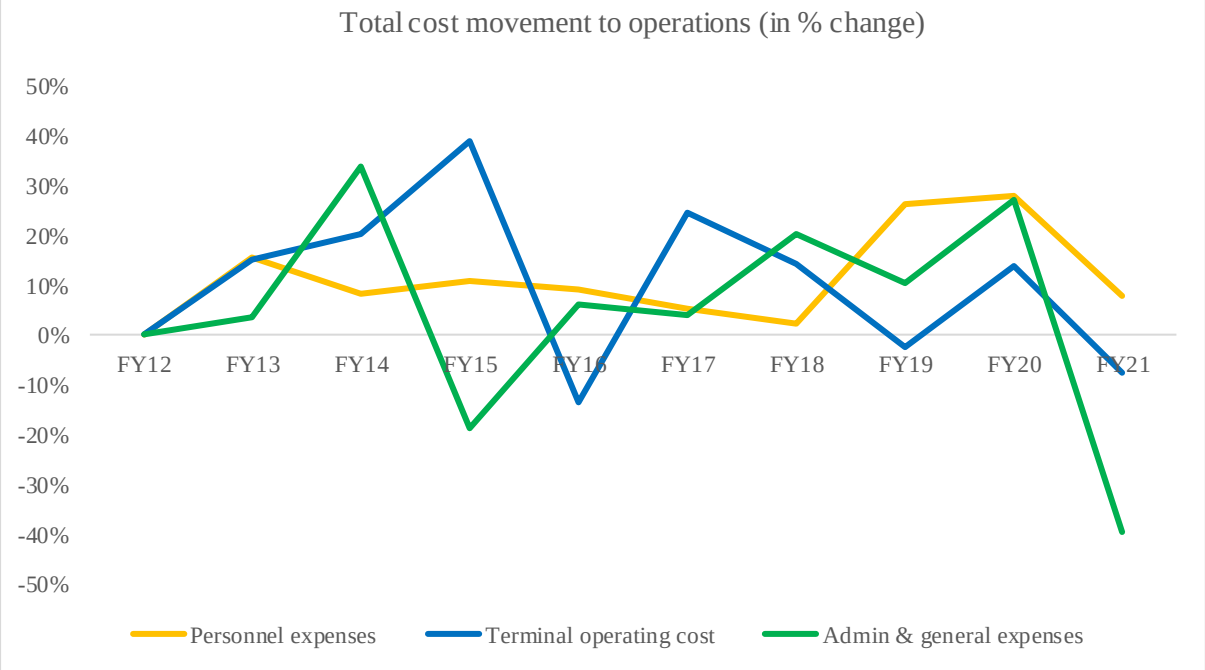
Particulars *	**FY 12**	**FY 13**	**FY 14**	**FY 15**	**FY 16**	**CAGR (FY12-16)**	**FY 17**	**FY 18**	**FY 19**	**FY 20**	**FY 21**	**Total**	**CAGR (FY17-20)**	**CAGR (FY12-20)**
Control Period	First Control Period						Second Control Period							
Personnel Expenses	75	86	94	104	113	10.92%	119	121	153	196	211	1,272	18.18%	12.82%
Operations & Maintenance	39	51	50	58	62	11.82%	99	117	117	139	134	865	11.75%	17.03%
Concession Fee	25	25	27	37	46	15.96%	54	62	59	54	19	408	-0.17%	9.77%
Lease Rent	6	6	6	6	12	16.71%	13	13	14	14	15	106	3.06%	10.61%
Utilities	22	23	25	36	40	16.18%	39	44	37	38	26	330	-1.11%	7.05%
Insurance	2	2	2	2	2	0.57%	2	3	2	4	6	27	26.11%	7.11%
Rates & Taxes	1	0	13	27	13	101.58%	9	7	9	9	8	96	0.68%	35.00%

Particulars *	**FY 12**	**FY 13**	**FY 14**	**FY 15**	**FY 16**	**CAGR (FY12-16)**	**FY 17**	**FY 18**	**FY 19**	**FY 20**	**FY 21**	**Total**	**CAGR (FY17-20)**	**CAGR (FY12-20)**
(other than IT)														
Marketing and Advertising	4	5	11	6	8	14.53%	8	10	16	22	7	97	38.59%	22.06%
Waivers & Bad Debts	1	48	-	-	2	10.91%	-	1	11	3	-	65		10.45%
CSR	-	-	-	-	1		4	5	16	20	13	58	73.77%	
OMSA Fee	8	7	10	15	3	-23.75%	-	-	-	-	-	42		
Total General Administration Costs	22	22	25	23	24	2.19%	25	30	27	34	27	259	11.06%	5.51%
Total Operating Expenses	206	276	263	315	325	12.06%	371	412	463	530	465	3,626	12.66%	12.55%

*Costs for FY16-FY20 based on BIAL's business plan, FY17-FY20 based on audited financials statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

The trends can be seen from the below graphs:

Figure 14: Total cost movement to operations



It is difficult to interpret the above trend without analysing the root cause i.e. trend / growth in passenger and air traffic growth. This will help us to better understand the reasons for change in total cost to the movement of operations. The analysis of the same is given in the next section.

4.1.1.1 Passenger traffic and Air traffic movements

The passenger and air traffic movements at BIAL has shown an increasing trend over the years as shown in the tables below:

Table 52: Passenger traffic at BIAL

Passenger Traffic (In Mil)	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total	CAGR#
Domestic	10.3	9.5	10.2	12.5	15.6	19.3	23.1	28.8	27.8	10.48	167.6	13%
International	2.4	2.5	2.6	2.9	3.4	3.6	3.8	4.5	4.6	0.46	30.7	9%
Total	12.71	11.99	12.87	15.40	18.97	22.88	26.91	33.31	32.36	10.94	198.3	12%

*Number for FY12-FY16 are as per BIAL's business plan, FY17-FY20 based on AAI traffic news and FY21 numbers are forecasted based on actuals till February 2021

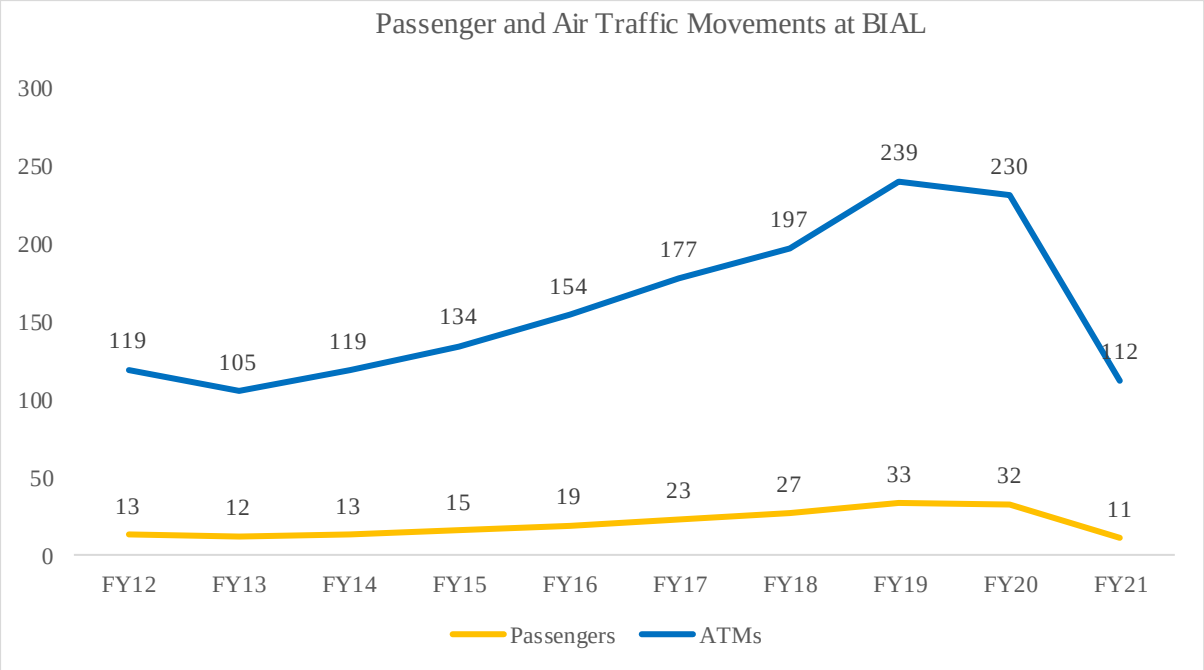
Table 53: ATM as submitted by BIAL

ATMs (In 000')	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total	CAGR#
Domestic ATMs	101	87	99	113	131	153	171	210	200	101	1,366	9%
International ATMs	18	18	19	21	22	24	26	30	30	11	220	7%
Total ATMs	18	18	19	21	22	24	26	30	30	11	1,587	9%

*Number for FY12-FY16 are as per BIAL's business plan, FY17-FY20 based on AAI traffic news and FY21 numbers are forecasted based on actuals till February 2021 #FY12-FY20

The trends can be better understood from the passenger and air traffic movements graphs given below:

Figure 15: Trends in passenger and ATMs at BIAL



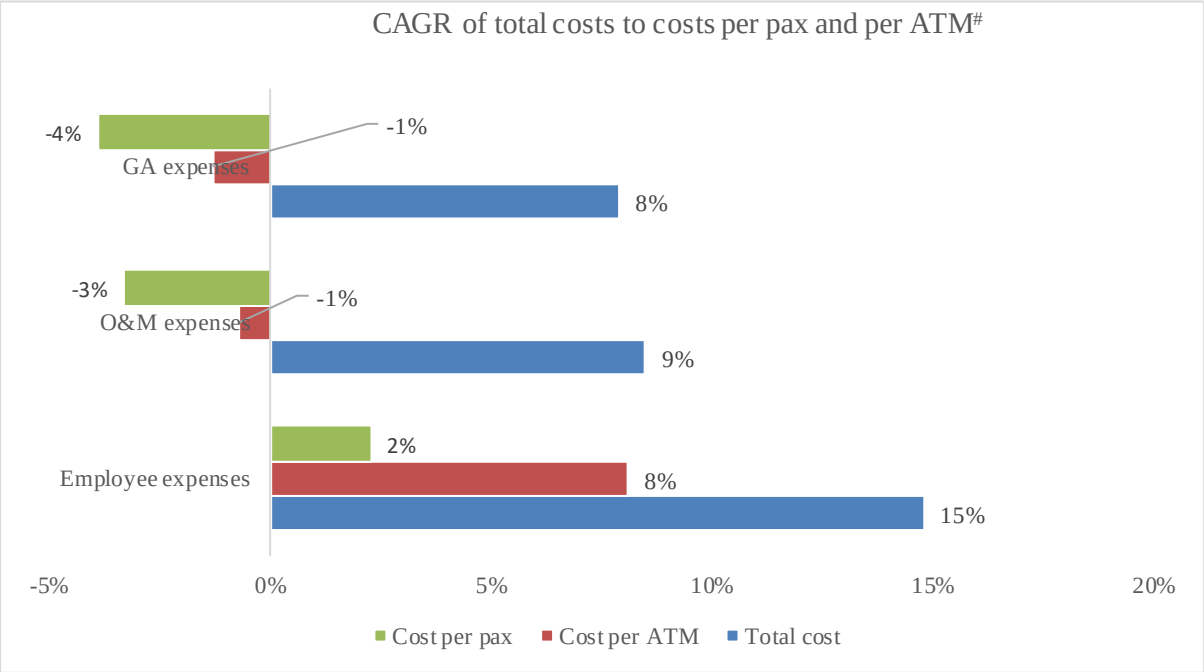
The growth of total cost of BIAL versus the growth in cost per pax and per ATM at BIAL is compared below. The following table shows the comparison:

Table 54: Growth in total cost versus growth in cost per pax and per ATM inflation adjusted

Particulars*	FY 12	FY 13	FY 14	FY 15	FY 16	CAGR (FY 12-16)	FY 17	FY 18	FY 19	FY 20	FY 21	Total	CAGR (FY 16-20)	CAGR (FY 12-20)
	First Control Period						Second Control Period							
Employee expenses	75	86	94	104	113	11%	119	121	153	196	211	1,272	18%	13%
WPI		100	105	107	103		104	107	112	114	118			
Inflation - Employee expenses	75	86	89	97	110	10%	114	113	137	172	179	1,172	15%	11%
O&M expenses	39	51	50	58	62	12%	99	117	117	139	134	865	12%	17%
WPI		100	105	107	103		104	107	112	114	118			
Inflation - O&M expenses	39	51	47	54	60	11%	95	109	105	122	114	682	9%	15%
General admin expenses	22	22	26	24	24	2%	25	30	27	34	27	234	11%	6%
WPI		100	105	107	103		104	107	112	114	118			
Inflation - GA expenses	22	22	24	23	24	2%	24	28	24	30	23	221	8%	4%
Cost / Pax - Employee	59	72	69	63	58	0%	50	42	41	53	164	507	2%	-1%
Cost / ATM - Employee	6,505	8,577	8,210	8,018	7,592	4%	6,873	6,300	6,504	8,689	30,250	67,268	8%	4%
Cost / Pax - O&M	31	42	37	35	32	1%	42	40	31	38	104	328	-3%	2%
Cost / ATM - O&M	3,431	5,061	4,133	4,204	4,030	4%	5,506	5,642	4,444	5,393	16,277	41,843	-1%	6%
Cost / Pax - GA	17	19	19	15	12	-8%	10	10	7	9	21	119	-4%	-8%
Cost / ATM - GA	1,912	2,232	2,147	1,755	1,585	-5%	1,365	1,447	1,034	1,312	3,252	14,790	-1%	-5%

*Costs for FY16-FY20 based on BIAL's business plan, FY17-FY20 based on audited financials statements based on IGAAP; costs for FY21 based on the non-audited data of Apr 2020 to Dec 2020 and forecast for Jan 2021 to March 2021

Figure 16: CAGR of total costs to CAGR of cost per pax and cost per ATM



#Prepared based on data for the period FY17-FY20

4.1.1.2 Proportion of Domestic and International Traffic

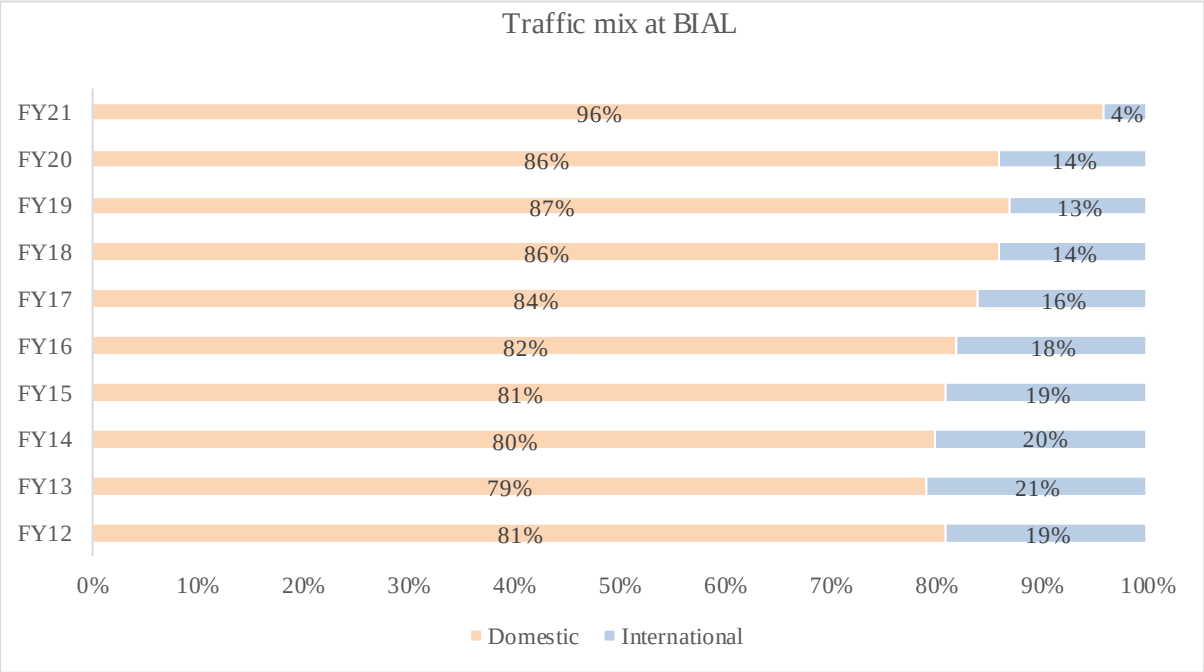
It is also important to look at the mix of traffic at BIAL. Domestic passenger movement is generally low cost and leads to a higher gate utilisation while the international passenger movement involves relatively high cost and amenities and lower gate capacity utilisation. Therefore, high international passenger traffic will lead to higher cost of operations. The proportion of domestic and international passengers availing services at BIAL are given in the table below:

Table 55: Proportion of domestic and international passengers

Passenger Category*	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Domestic	81%	79%	80%	81%	82%	84%	86%	87%	86%	96%
International	19%	21%	20%	19%	18%	16%	14%	13%	14%	4%

*Traffic numbers for FY12-FY16 based on BIAL's business plan, FY17-FY20 based on AAI traffic news and FY21 based on actuals till February 2021 and forecasted for March 2021

Figure 17: Traffic mix at BIAL



4.2 External Benchmarking

External benchmarking was undertaken for BIAL to assess its operational, financial and other parameters to understand its performance viz-a-viz airports in the same competing environment.

The domestic benchmarking has been undertaken with comparable airports in India (private airports in India). The airports for which benchmarking has been undertaken are given in the table below:

Name of the Airport	Major Shareholder	Commencement of Operations	Green/Brownfield
Bengaluru International Airport Limited (BIAL)	Fairfax Financial Holdings Limited	May 2008	Greenfield
Delhi International Airport Limited (DIAL)	GMR Airports Limited	April 2006	Brownfield
Hyderabad International Airport Limited (HIAL)	GMR Airports Limited	March 2008	Greenfield
Mumbai International Airport Limited (MIAL)	Adani Airports Limited	April 2006	Brownfield

Source: Media Articles

The benchmarking exercise has been undertaken for the period from FY 2017 to FY 2020 since audited FY 2021 data is not yet available.

The study is aimed at comparing the operational expenditure incurred by these airports for the below major heads:

a) Personnel cost
b) Utility cost
c) Insurance
d) O&M expenses
e) Total operational expenses

The data for this benchmarking exercise has been taken from the annual reports of the respective airports for the relevant financial years. Operational expenditure is expressed in terms of per passenger, per ATM basis or per gross block basis for the comparison between airports.

It is noted that all the above airports differ from each other in many ways. Some of these differences include layout of the terminal building, capacity of the runway/ terminal/ apron, passenger mix, natural or man-made disruptions in operations, cost of living of a city, etc. These differences have significant impact on the operational expenditure at the airport. For example, the development and operational cost of an airport with a single level linear terminal building is different from the cost at a multilevel terminal building. Additionally, airport infrastructure is developed in phases and an airport may operate at a traffic level which is lower than its future design capacity. As cost such as maintenance is dependent on terminal area, airports operating at different level of their design capacities may show different levels of efficiencies. Thus, external benchmarking is limited by such difference in characteristics of airports.

4.2.1 Comparison between airports on various factors affecting O&M expenses

The differences between these airports which affect the benchmarking exercise are as follows:

a) Passenger volume

b) Passenger mix

c) Air traffic movements

d) ATM mix

e) Size and number of terminal(s)

f) Size and number of runways

The details of each of the above factors are covered in the section below.

A. Passenger traffic and mix

Operational costs for an airport have fixed and variable components. The variable components such as consumables vary in proportion to the passenger traffic. The comparison of operational cost per pax between airports is an often-used metric for benchmarking. Further, increase in passenger traffic helps an airport operator to maximize the utilization of the asset and provides an opportunity to bring efficiency in the fixed component of operational expenditure such as utility expenses.

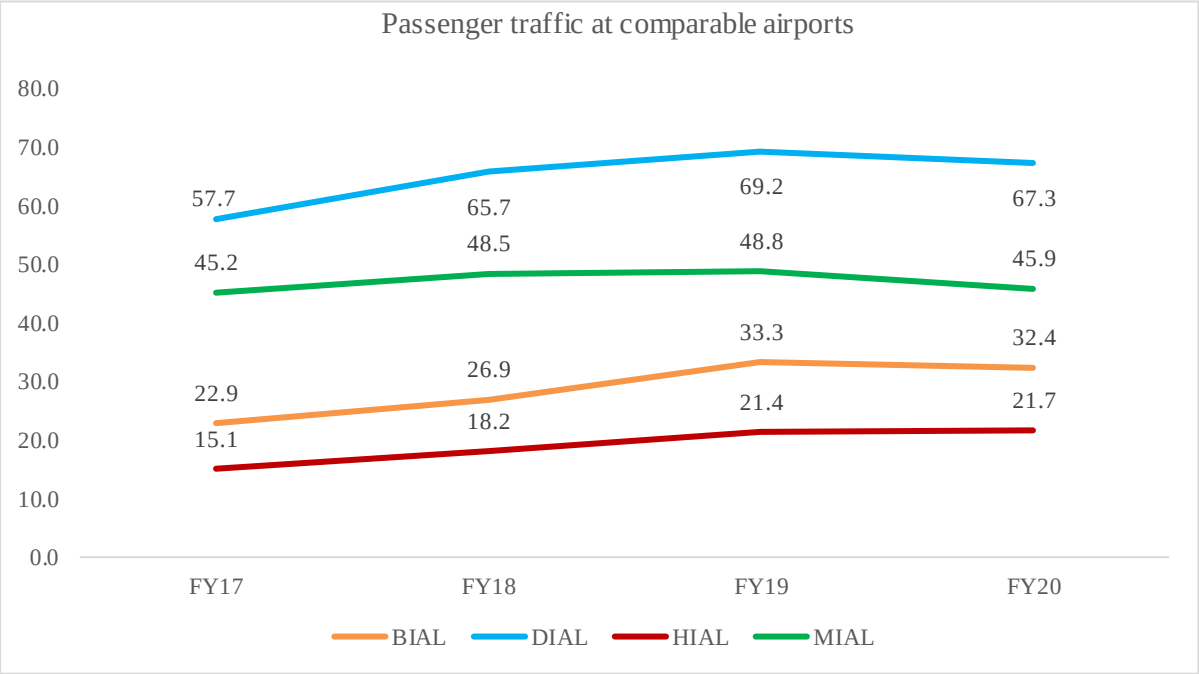
The passenger traffic for the period FY 2017 – FY 2020 for the above four airports are given in the table below:

Table 56: Total Passenger traffic at comparable airports in India

Airports	FY 2017	FY 2018	FY 2019	FY 2020	CAGR
BIAL	22.88	26.91	33.31	32.36	12.2%
DIAL	57.70	65.69	69.23	67.30	5.3%
HIAL	15.10	18.16	21.40	21.65	12.8%
MIAL	45.15	48.50	48.82	45.87	0.5%

Source: AAI

Figure 18: Passenger traffic at comparable airports

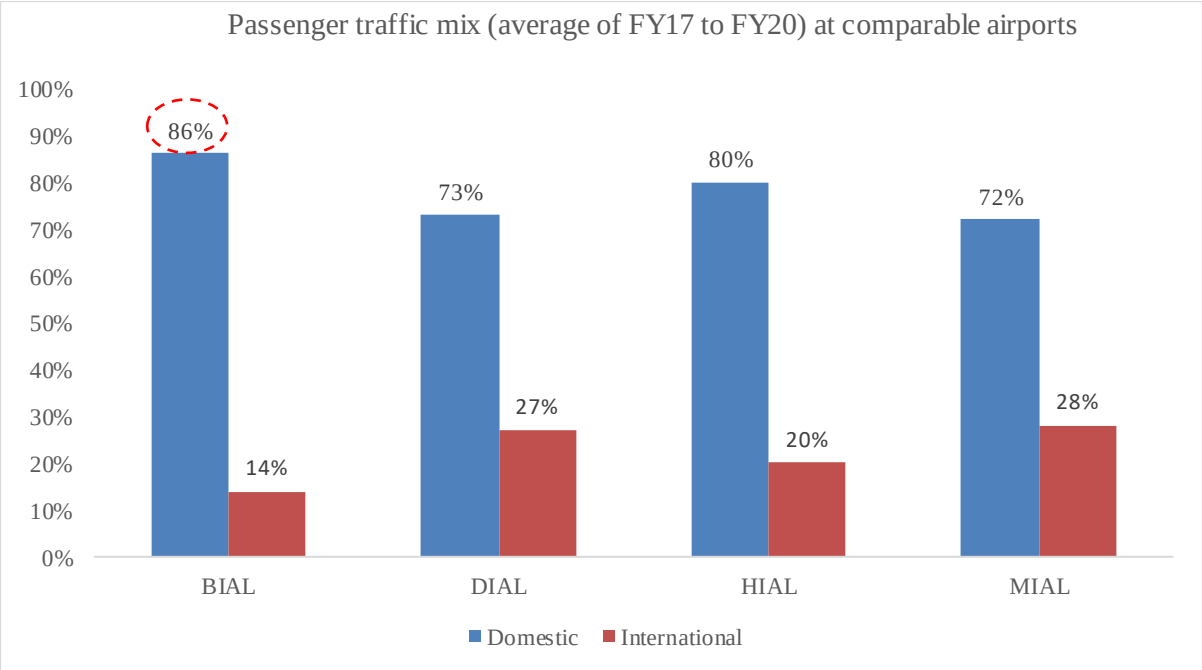


Source: AAI

As per the above data, BIAL and HIAL have shown comparable CAGR growth in passenger traffic over the comparison period which is higher than CAGR for MIAL and DIAL.

BIAL also has the highest share of domestic passengers in the total passengers at 86% as compared to the benchmarked airports. The trend in terms of mix of domestic and international passengers is given below:

Figure 19: Passenger traffic mix at comparable airports



Source: AAI

B. ATM traffic and mix

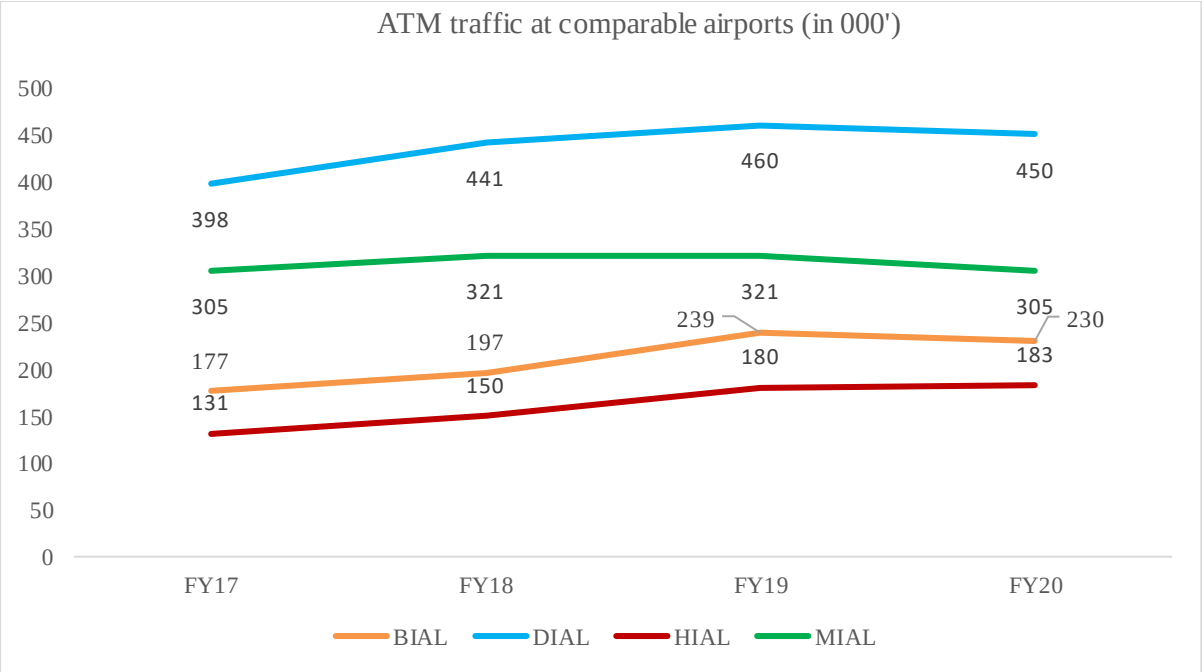
Similar to passenger traffic, operational expenditure per ATM is used for comparison between airports. The ATMs for the period FY 2017 – FY 2020 for the comparable airports are given in the table below:

Table 57: ATM traffic at comparable airports in India

Airports	FY 2017	FY 2018	FY 2019	FY 2020	CAGR
BIAL	177271	196560	239395	230359	9.1%
DIAL	397799	441299	460429	450012	4.2%
HIAL	130713	149581	179606	183450	12.0%
MIAL	305465	320689	321263	304675	-0.1%

Source: AAI

Figure 20: ATM traffic at comparable airports

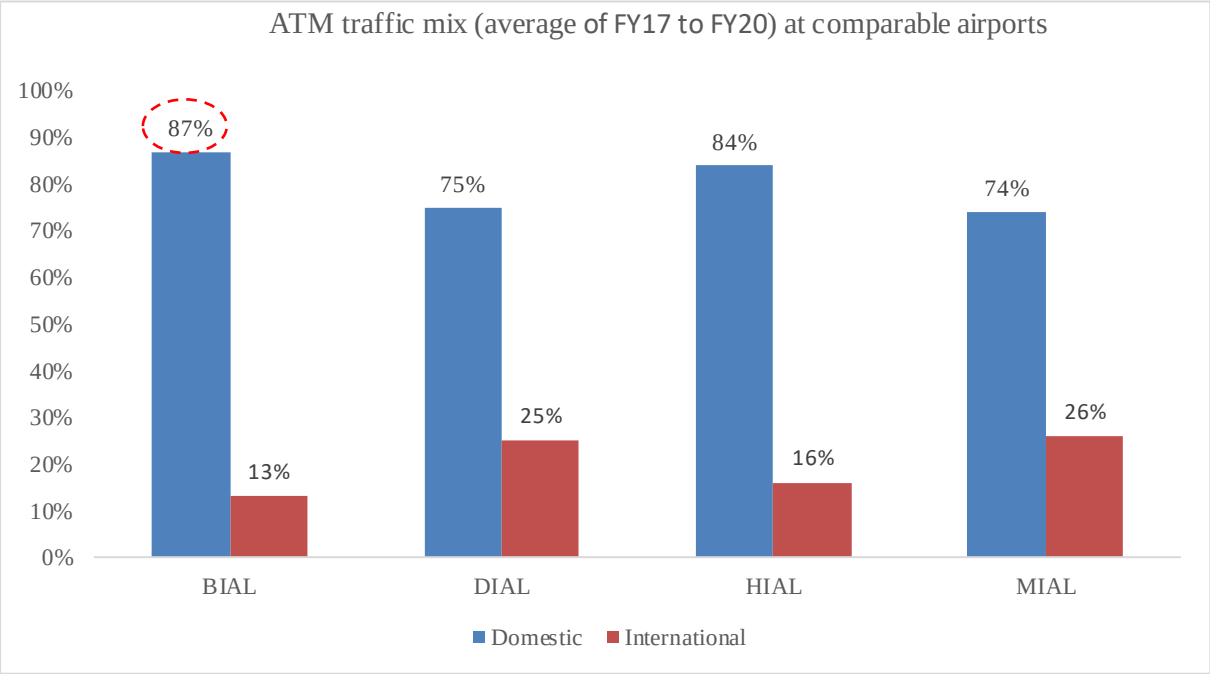


Source: AAI

As per the above data, BIAL and HIAL have shown a higher CAGR growth in ATMs over MIAL and DIAL which indicates higher capacity addition by airlines out of these airports.

The trend in terms of mix of domestic and international ATMs is given below:

Figure 21: ATM mix at comparable airports



Source: AAI

Similar to the trend followed for passengers, domestic ATMs at BIAL dominate the total ATMs with a share of 87% indicating the significant capacity addition by low cost carriers out of Bangalore.

C. Number and size of terminals

The terminal (size and number) also affects various operational expenses some of which are as follows:

a) Maintenance and housekeeping expenses

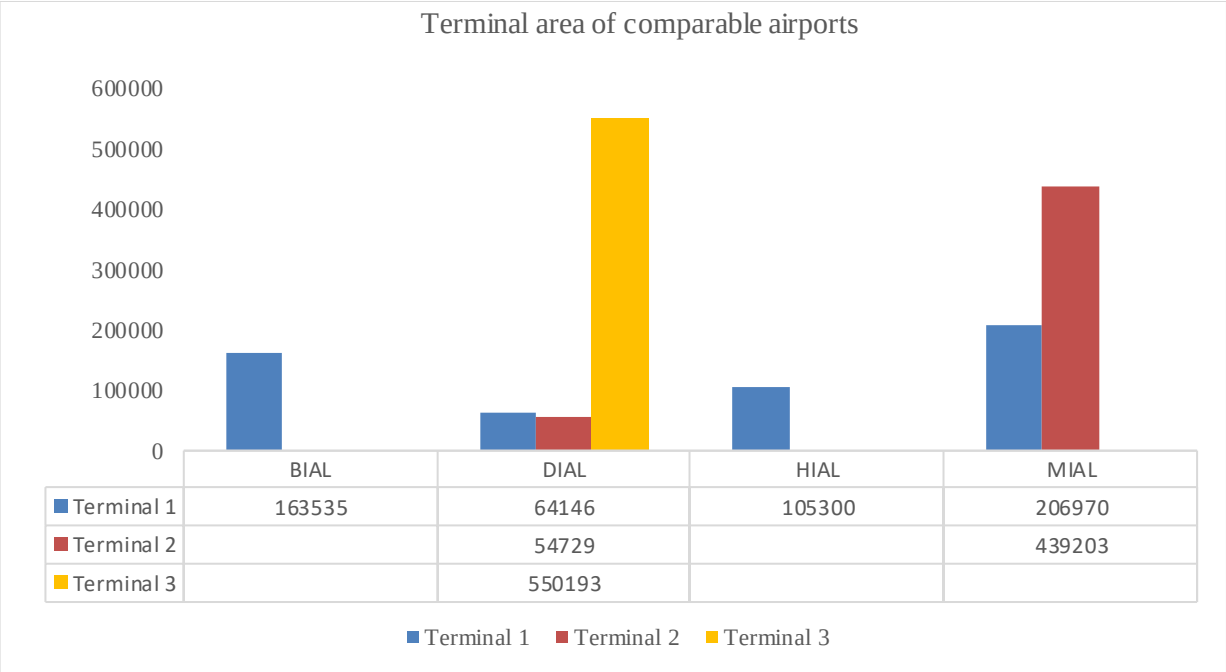
b) Security costs

c) Utility expenses

d) Consumables

Based on the data available in public domain, the size of the terminals (in Sqm) for various comparable airports are given below:

Figure 22: Size of terminals of comparable airports (in Sqm)



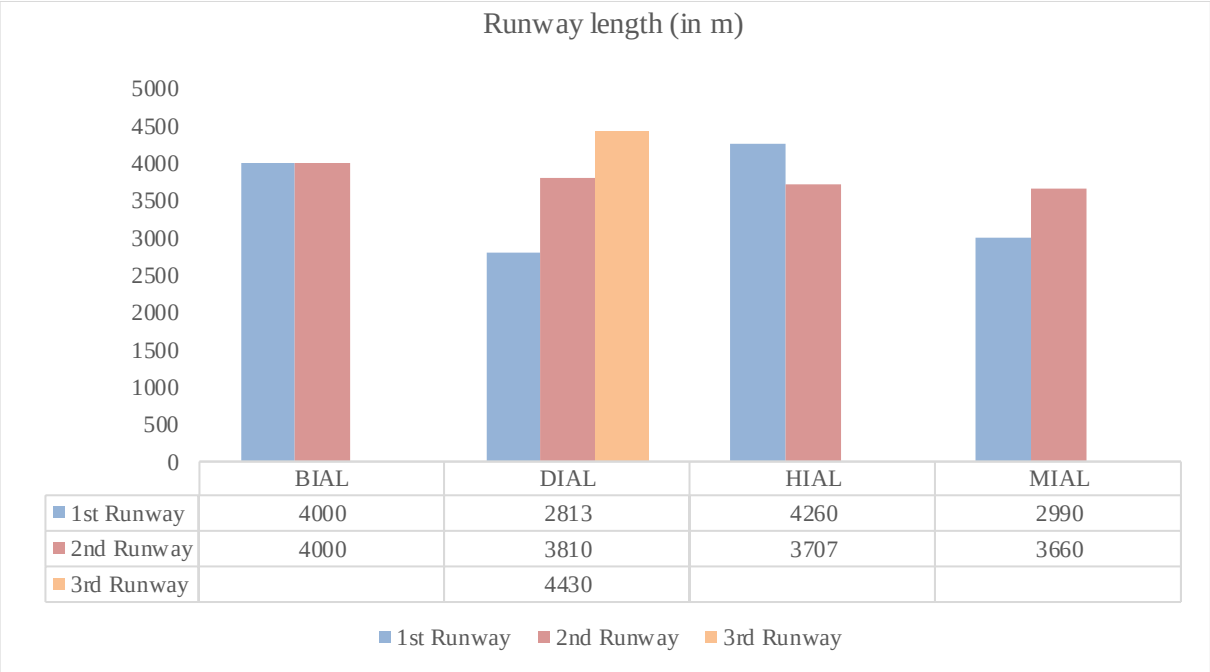
Source: BIAL, DIAL, HIAL and MIAL 3rd control period order

It is to be noted that BIAL is constructing a new terminal building which would significantly enhance the terminal area at the airport.

D. Number and size of runways

Another factor impacting the operational expenditure is the number and size of runways as additional and longer runways mean higher maintenance costs and higher number of personnel for managing the additional assets. This additional cost will be in terms of personnel cost, airside lightning, firefighting, safety & security and ground transportation & control. The runway lengths and breaths of comparable airports are given below:

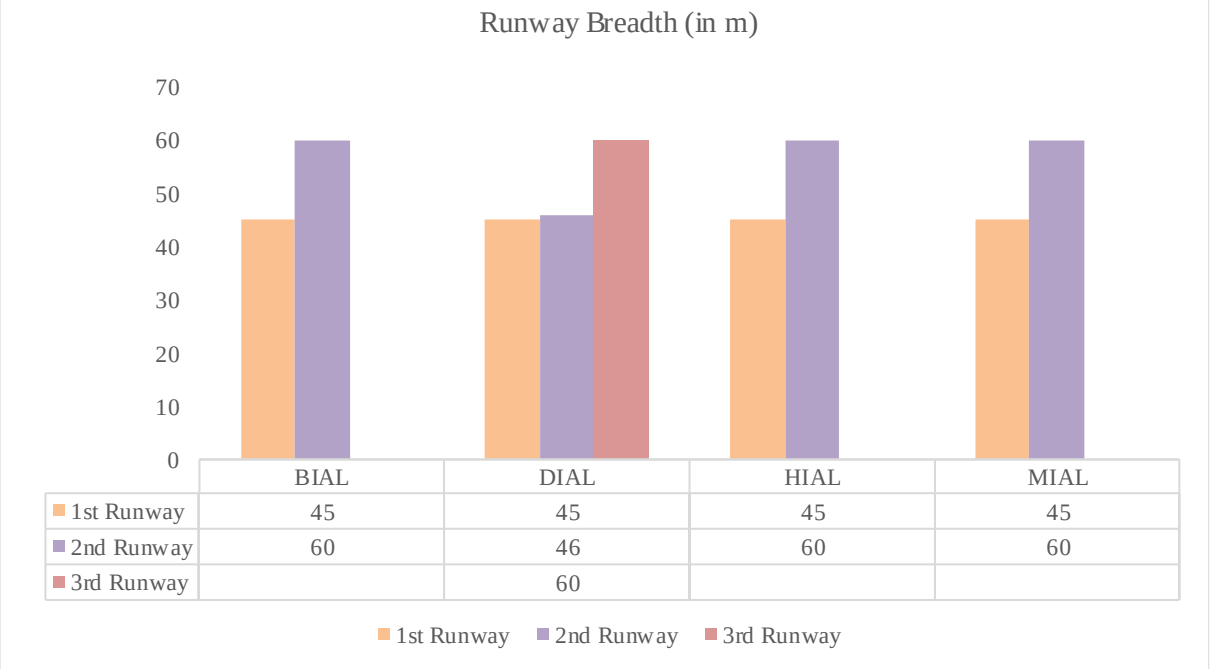
Figure 23: Runway length (in m)



	BIAL	DIAL	HIAL	MIAL
1st Runway	4000	2813	4260	2990
2nd Runway	4000	3810	3707	3660
3rd Runway		4430		

Source: Airport website

Figure 24: Runway breadth of comparable airports



	BIAL	DIAL	HIAL	MIAL
1st Runway	45	45	45	45
2nd Runway	60	46	60	60
3rd Runway		60		

Source: Airport website

4.2.2 Benchmarking of components of operational expenses

In the above section, it is noted that the operational cost is a function of multiple factors and characteristics of an airport which results in limitation on direct comparison between airports. After understanding these limitations, the major heads of operational expenditure which are similar in nature for these airports have been reviewed in this section.

4.2.2.1 Personnel Cost

The personnel cost for comparative airports is given in the table below:

Table 58: Personnel cost for comparable airports (FY 2017 – FY 2020)

Airports	FY 2017	FY 2018	FY 2019	FY 2020	CAGR
BIAL	118.72	121.28	153.17	195.97	18%
DIAL	129.47	165.24	186.48	209.38	17%
HIAL	59.65	72.41	100.85	117.93	26%
MIAL	196.71	197.93	202.58	201.73	1%

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order

The benchmarking for personnel cost has been undertaken on per pax and per ATM basis:

Table 59: Personnel cost/pax for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	51.9	45.1	46.0	60.6
DIAL	22.4	25.2	26.9	31.1
HIAL	39.5	39.9	47.1	54.5
MIAL	43.6	40.8	41.5	44.0

Table 60: Personnel cost/ATM for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	6697.1	6170.1	6398.2	8507.2
DIAL	3254.7	3744.4	4050.1	4652.8
HIAL	4563.4	4840.9	5615.1	6428.5
MIAL	6439.7	6172.0	6305.7	6621.3

Figure 25: Trends in Personnel cost/pax

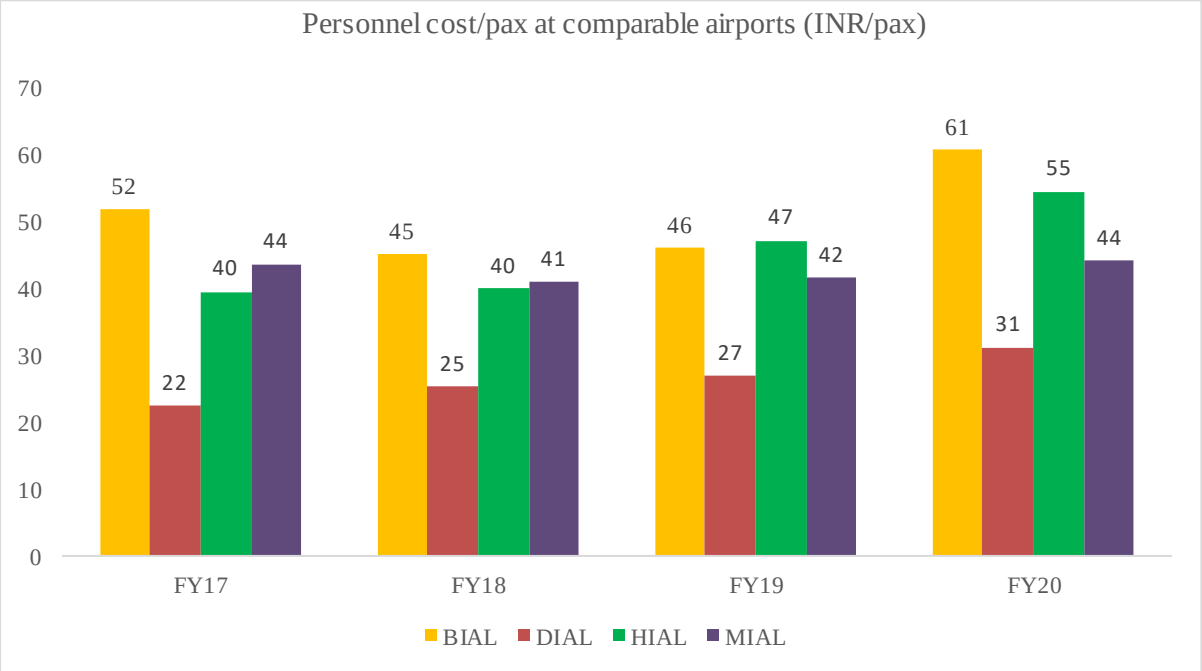
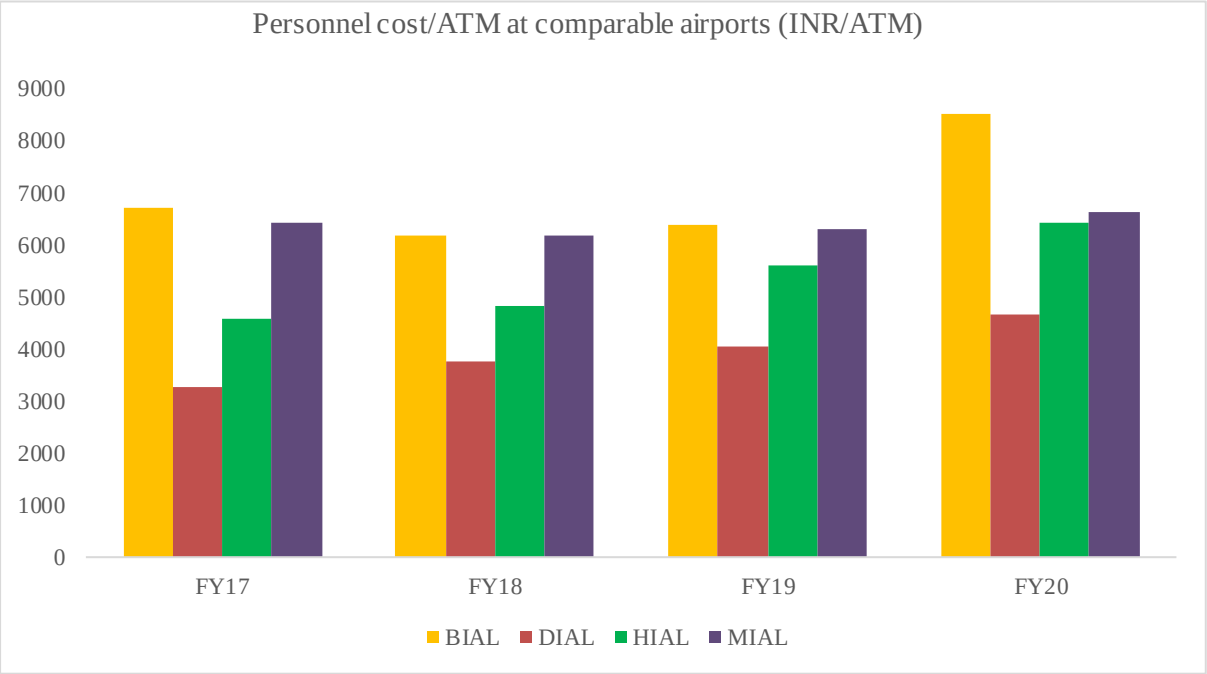


Figure 26: Trends in personnel cost/ATMs



The above comparison is based on the personnel cost on the rolls of the airport operator. It is noted that an airport might outsource a service to a third party whereas other airports might undertake such services through its own employees.

For example, DIAL's personnel cost per pax is noted as being lowest among the compared airports. However, DIAL also outsources corporate services the cost of which would appear under a different head as part of its operational expenditure. Similar trend is noted for HIAL. Therefore, personnel cost per pax as an individual metric may not provide a reasonable comparison and needs to be reviewed as part of the overall cost benchmarks at the airport.

4.2.2.2 Utility Expenses

The utility expenses for comparative airports is given in the table below:

Table 61: Utility expenses for comparable airports (FY 2017 – FY 2020)

Airports	FY 2017	FY 2018	FY 2019	FY 2020	CAGR
BIAL	39.04	44.46	37.38	33.28	-5%
DIAL	106.54	113.20	103.35	69.70	-13%
HIAL	17.49	16.33	19.35	18.70	2%
MIAL	93.48	112.67	109.61	147.30	16%

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order

The benchmarking for utility expenses has been undertaken on per pax and per ATM basis:

Table 62: Utility expenses/pax for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	17.06	16.52	11.22	10.28
DIAL	18.46	17.23	14.93	10.36
HIAL	11.58	8.99	9.04	8.64
MIAL	20.70	23.23	22.45	32.11

Table 63: Utility expenses/ATM for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	2202	2262	1561	1445
DIAL	2678	2565	2245	1549
HIAL	1338	1092	1077	1019
MIAL	3060	3513	3412	4835

Figure 27: Trends in utility expenses/pax

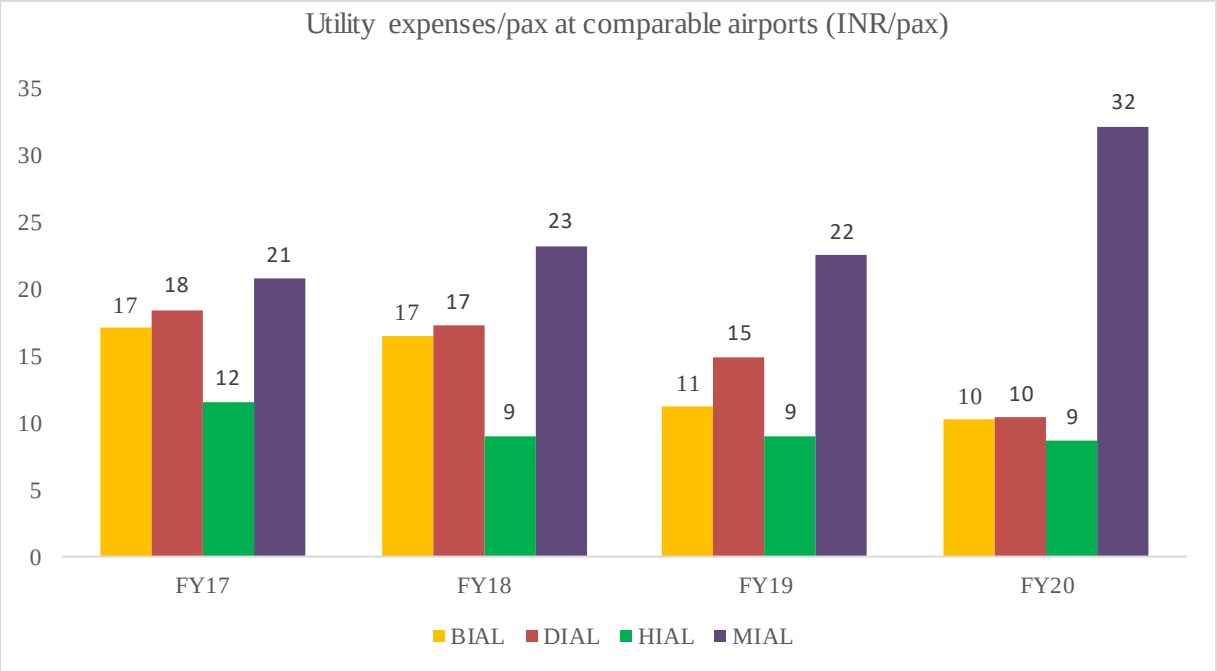
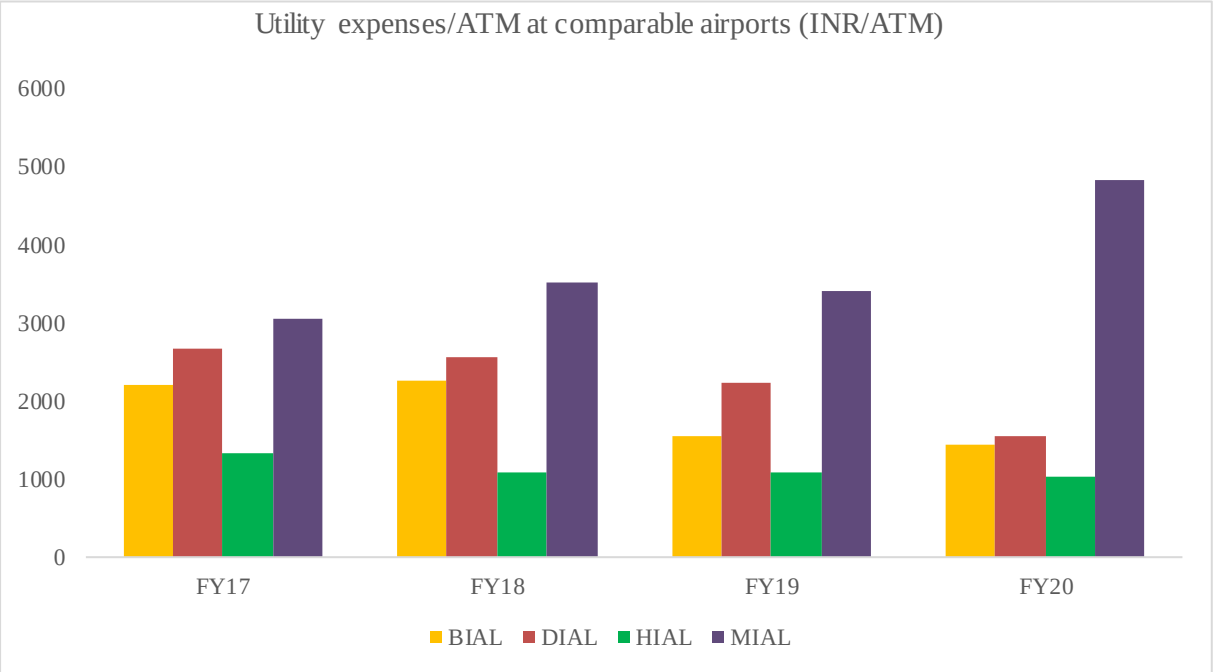


Figure 28: Trends in utility expenses/ATMs



Utility expenses are a function of the cost per unit consumption and the number of units consumed. Cost per unit consumption is dependent on the tariffs levied by the electricity distribution company which varies between the airports. Number of units consumed by the airport depends on the terminal area, layout of the airport, number of runways, etc. It is noted that BIAL has maintained its utility expenses at a similar level since FY2017 with an increase in traffic.

4.2.2.3 Insurance

The insurance expenses for comparable airports is given below:

Table 64: Insurance expenses for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	1.76	2.50	2.19	3.53
DIAL	7.16	6.63	5.65	10.97
HIAL	1.85	2.44	2.28	2.78
MIAL	3.94	4.15	4.93	4.58

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order

It is noted that insurance expenses at the BIAL, MIAL and HIAL are at comparable levels.

4.2.2.4 Operations & Maintenance (O&M) expenses

The Repair & maintenance expenses (total) for comparable airports is given below:

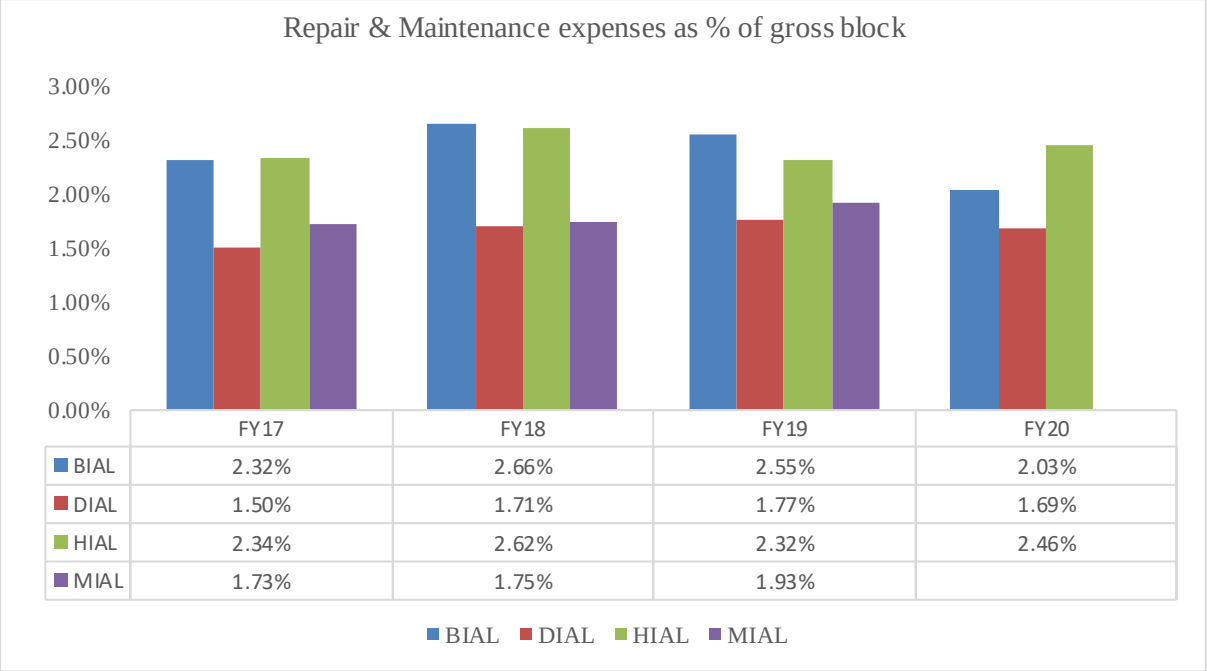
Table 65: Repair & maintenance expenditure at comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	90.02	107.74	107.01	126.27
DIAL	163.42	186.40	199.06	193.56
HIAL#	49.58	56.99	64.30	78.52
MIAL#	234.60	249.90	290.35	277.91

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order # includes operating and maintenance expenses

Repair & maintenance expenses as a % of gross block is given below:

Figure 29: Repair & maintenance expenses as a % of gross block



	FY17	FY18	FY19	FY20
BIAL	2.32%	2.66%	2.55%	2.03%
DIAL	1.50%	1.71%	1.77%	1.69%
HIAL	2.34%	2.62%	2.32%	2.46%
MIAL	1.73%	1.75%	1.93%	

Maintenance cost is dependent on the airport size, age of the assets and non-recurring repair cost at the airport. From the above graph, it is noted that the R&M cost at BIAL appears reasonable in range of other airports.

The stores and spares expenses for comparable airports is given below:

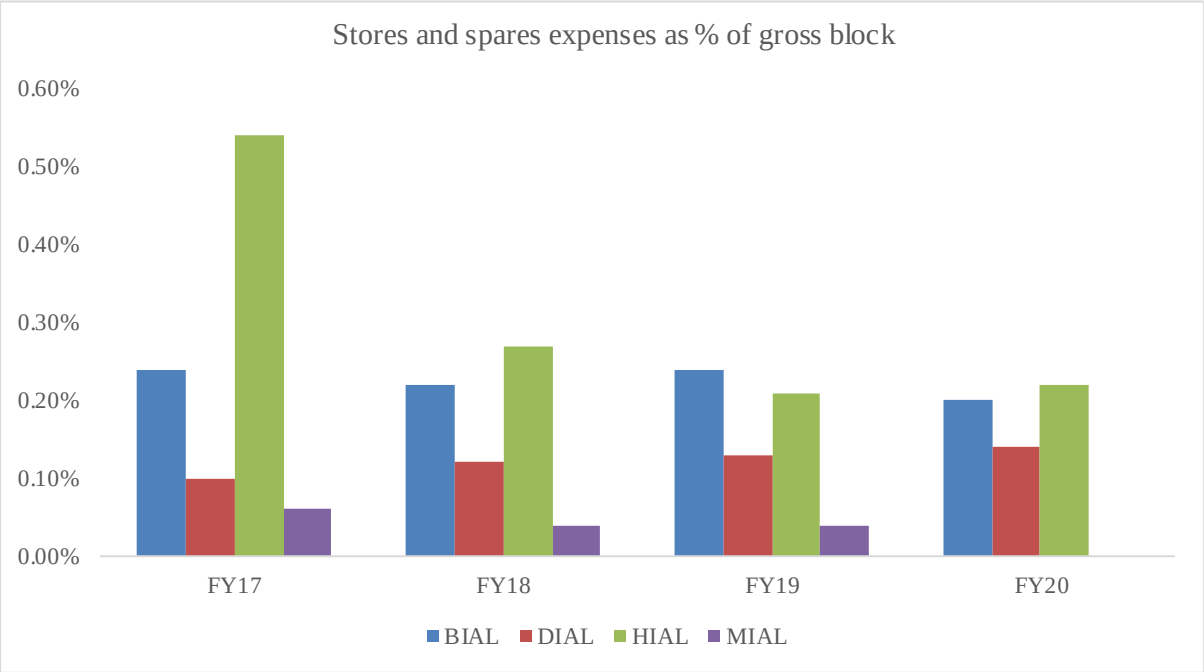
Table 66: Stores and spares expenses at comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	9.27	9.00	10.26	12.31
DIAL	11.30	12.73	14.62	16.27
HIAL	11.47	5.87	5.78	7.16
MIAL	8.23	6.07	6.60	6.34

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order

Stores and spares expenses as a % of gross block is given below:

Figure 30: Stores and spares as a % of gross block



Stores and spares cost are dependent on the airport size and age of the assets. From the above graph, it is noted that the R&M cost at BIAL appears reasonable in range of other airports.

4.2.2.5 General admin & Marketing and advertisement

The General admin & Marketing and advertisement expenses for comparable airports is given below:

Table 67: General admin & Marketing and advertisement expenses for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	25.52	29.77	33.34	43.30
DIAL	123.34	116.13	111.45	161.14
HIAL	31.34	47.74	49.29	79.19
MIAL	103.12	97.95	103.70	88.10

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order

The benchmarking for General admin & Marketing and advertisement expenses has been undertaken on per pax and per ATM basis:

Table 68: General admin & Marketing and advertisement expenses/ pax

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	11.15	11.06	10.01	13.38
DIAL	21.37	17.68	16.10	23.94
HIAL	20.75	26.29	23.03	36.57
MIAL	22.84	20.20	21.24	19.20

Table 69: General admin & Marketing and advertisement expenses/ ATM

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	1440	1515	1393	1880

DIAL	3101	2632	2421	3581
HIAL	2398	3192	2744	4317
MIAL	3376	3054	3228	2892

Figure 31: General admin & Marketing and advertisement expenses/pax

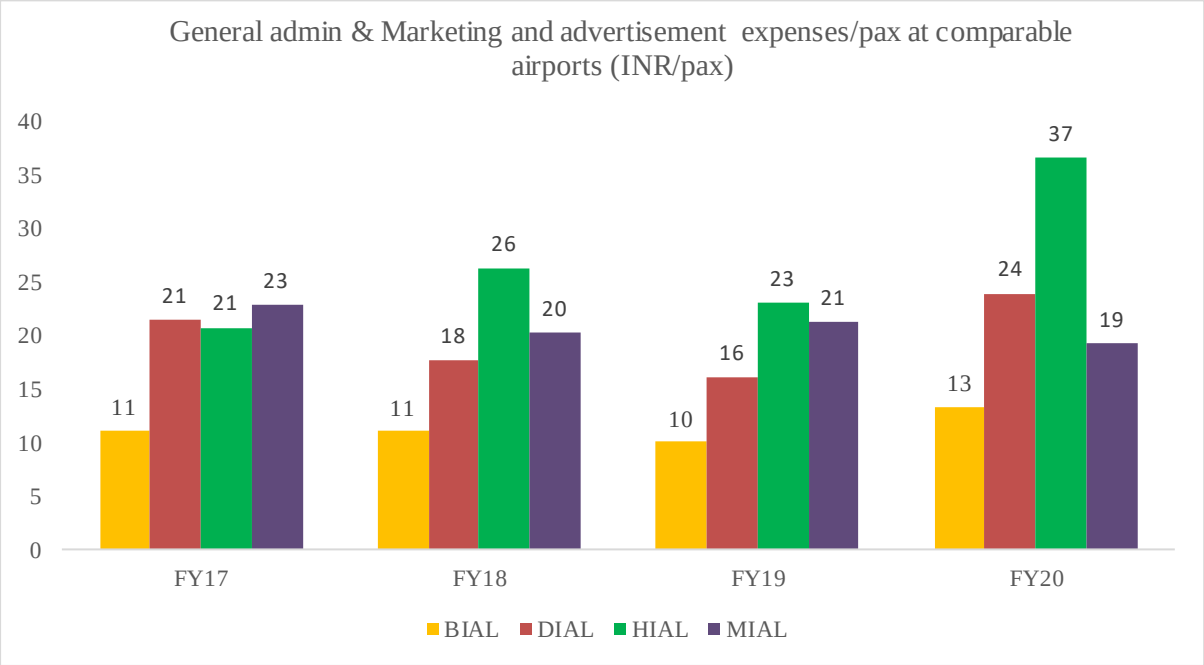
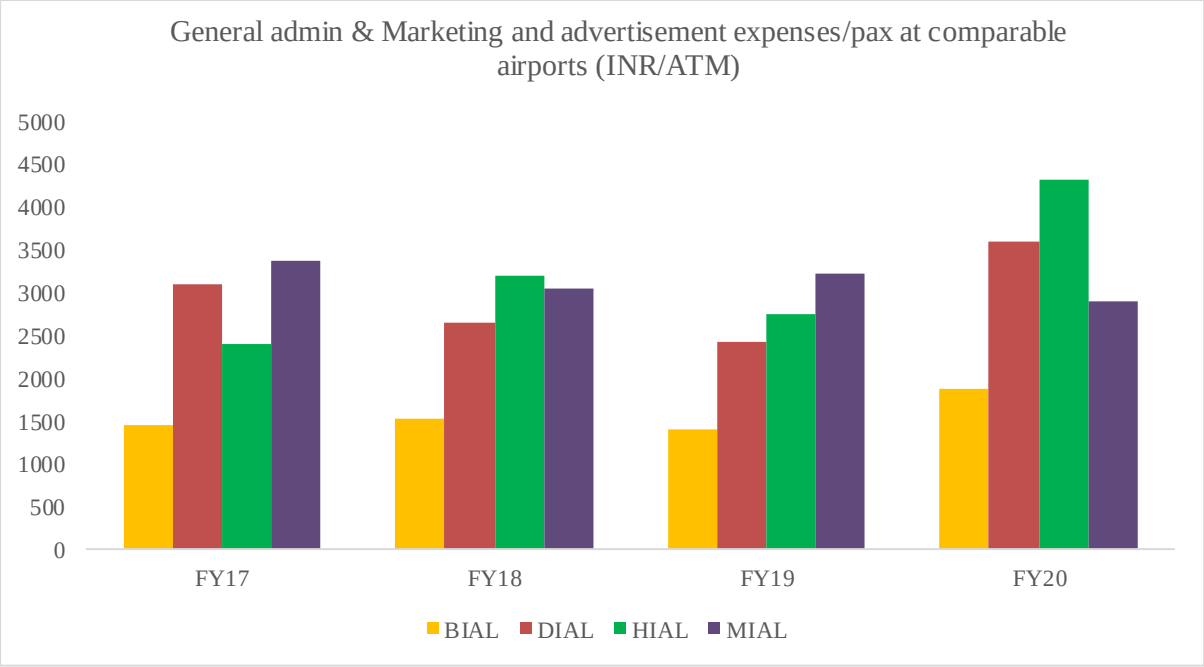


Figure 32: General admin and Marketing & advertisement expenses / ATM



From the above graphs, it is noted that the general admin & marketing and advertisement expenses at BIAL is lower than comparable airports.

4.2.2.6 Other Operational expenditure items

The other operational expenditure items at comparable airports (excluding the heads covered in the above sections) is given below:

Table 70: Other operational expenditure other than those covered above

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	34.24	29.69	54.10	54.94
DIAL#	422.61	496.59	538.86	427.66
HIAL	85.65	113.44	131.26	165.46
MIAL*	38.92	49.33		94.07

*Data for FY2019 is not available #includes manpower outsourcing charges, airport operator fee, commercial property development etc.

It is noted that other operational expenses at BIAL are lower than comparable airports.

4.2.2.7 Total Operational expenditure

The total operational expenditure for comparable airports is given below:

Table 71: Total operational expenditure for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL#	318.57	344.44	397.44	469.60
DIAL	963.84	1096.92	1159.47	1088.68
HIAL#	257.03	315.22	373.11	469.74
MIAL*	679.00	718.00		820.03

Source: Annual reports of BIAL, DIAL and HIAL, MIAL 3rd CP order #excludes concession fees *Data for FY2019 is not available

The benchmarking for total operational expenditure has been undertaken on per pax and per ATM basis:

Table 72: Total operational expenditure/pax for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	139.23	127.99	119.32	145.11
DIAL	167.03	166.98	167.47	161.76
HIAL	170.19	173.61	174.32	216.95
MIAL*	150.37	148.05		178.76

*Data for FY2019 is not available

Figure 33: Total operational expenditure/pax for comparable airports

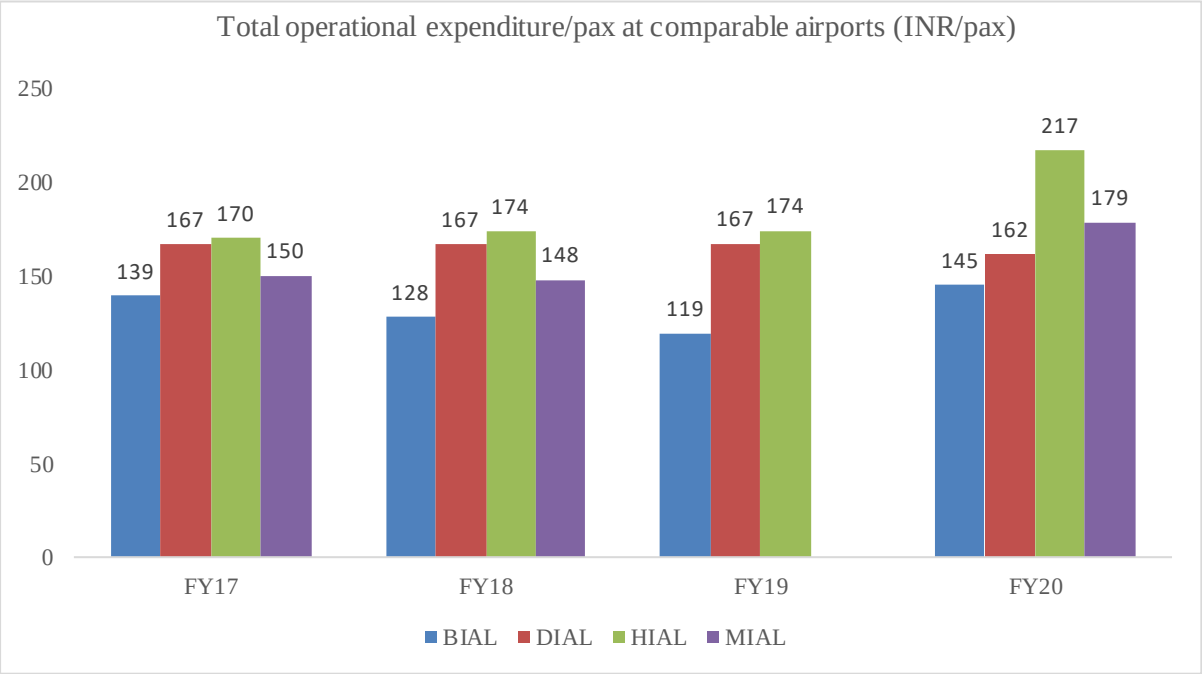
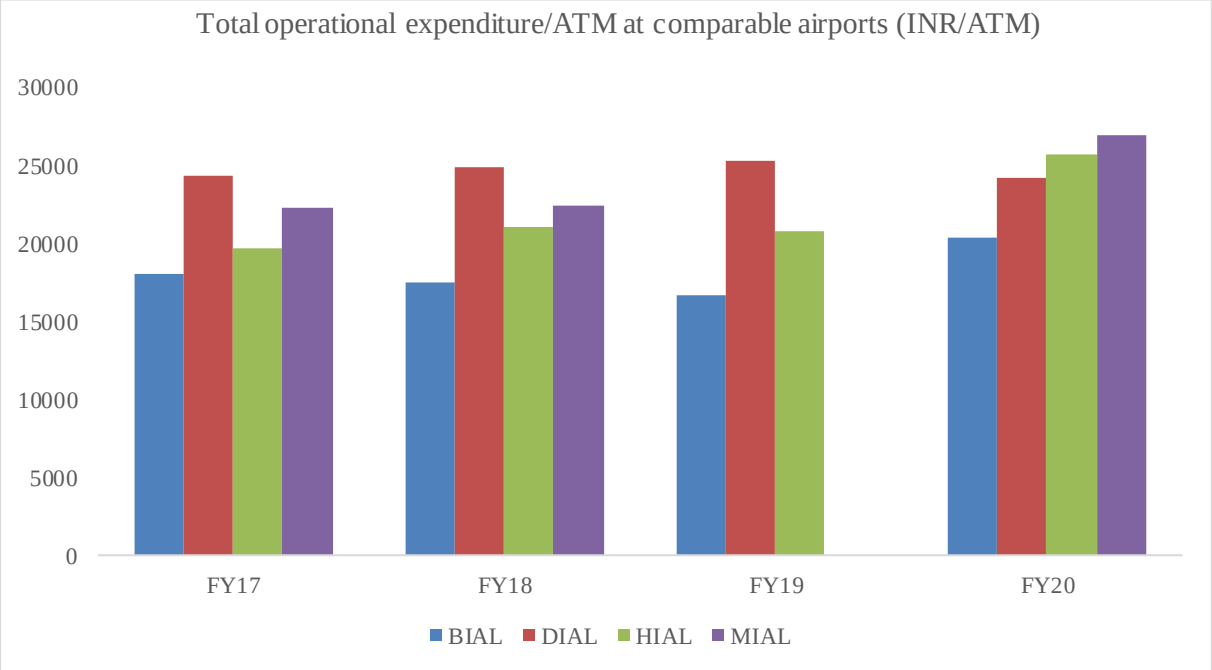


Table 73: Total operational expenditure/ATMs for comparable airports

Airports	FY 2017	FY 2018	FY 2019	FY 2020
BIAL	17971	17523	16602	20386
DIAL	24229	24857	25182	24192
HIAL	19664	21074	20774	25606
MIAL*	22228	22389		26915

*Data for FY2019 is not available

Figure 34: Total operational expenditure/ATM at comparable airports



It is noted from above analysis that, the overall (total) operational expenditure incurred by BIAL for the period FY 2017 – FY 2020 appears reasonable in range of other private airports in India.

4.3 Chapter Summary

This first section of this chapter focusses on performing internal benchmarking of BIAL's O&M costs by studying and analyzing the growth trends of various O&M cost components for the period FY 2012 – FY 2021. It is observed from internal benchmarking that for the period FY12 – FY21, the inflation adjusted costs per pax at BIAL has decreased for major heads except O&M which has shown a marginal increase due to the increase in capacity at the airport. The passenger mix at BIAL has been mainly domestic which constitutes more than 80% of total traffic at BIAL.

The second section of this chapter reviews external benchmarking of BIAL's O&M costs with other private airports in India namely DIAL, HIAL and MIAL.

In the external benchmarking review, it is noted that the airports differ from each other in many ways such as layout of the terminal building, capacity of the runway/ terminal/ apron, passenger mix, natural or man-made disruptions in operations, outsourcing of services, cost of living of a city, etc. These differences have significant impact on the operational expenditure at the airport.

Additionally, airports may follow varied approaches towards outsourcing of services at an airport. This can result in costs being recorded under different heads of operational expenditure for different airports. While differences on account of characteristics of an airport would have an impact on any comparison between airports, the difference on account of outsourcing is addressed to an extent while comparing overall costs between airports. It is noted that the metrics on overall (total) operational expenditure incurred by BIAL for the period FY 2017 – FY 2020 appears reasonable in range of other private airports in India.

5 SUMMARY OF THE STUDY

a) BIAL was formed as a joint venture of private and public sector agencies in order to develop and operate the airport. The Karnataka State Industrial and Infrastructure Development Corporation (KSIIDC), a Public sector undertaking of the Government of Karnataka (GoK) and Airports Authority of India (AAI), a Government of India (GoI) undertaking, together hold 26% equity and the strategic joint venture partners hold the remaining 74%.

b) The airport commenced operations on 24th May 2008 with a capacity of handling 11.4 million passengers.

c) The total passenger traffic grew at a CAGR of 12.25%, CAGR of air traffic movement was 9.12% and CAGR of cargo traffic was 5.41% for the period FY2017 – FY2020.

d) The Airport Service Quality (ASQ) of BIAL has shown an increasing trend in the second control period increasing from 4.84 in Q2 (2016) to 4.97 in Q2 (2020) for departure ASQ and 4.67 in FY2018 to 4.93 in FY2020

e) BIAL has around 49 cost centres for mapping of costs to the relevant cost centre through ERP. All PRs are mapped to the relevant cost centres. A two-stage mapping is followed by BIAL – Initiating cost centre and End user cost centre. Though initiating cost centre could be E&M, ICT, etc. based on the technical requirements, End user cost centre captures the cost centre that will be utilizing the product/service procured. BIAL has submitted that this approach helps them in mapping the costs as Aero/Non-Aero/Common based on end user identification.

Segregation of costs

f) There are 32 major departments/cost centers at BIAL that are further divided into 63 sub-cost centers and the segregation of all operation and maintenance costs into aeronautical, non-aeronautical and common is based on the nature of the sub-cost center. The common costs have been segregated based on the expense allocation ratio (based on directly attributable expenses).

g) The summary of adjustments to the aeronautical expenses based on the results of this study is given in Table 31.

Trend Analysis

h) The trend analysis of the various components of the inflation adjusted operational expenditure is undertaken for the period from FY 2017 to FY 2020 in comparison to the increase in the passenger traffic and capacity augmentation as given in Section 3. Based on the trend analysis, the reasons determined for increase in cost heads are given below:

   i. Personnel cost – Personnel cost has increased from FY18 to FY19; however, it is noted that the employee cost per pax has seen a decreasing trend from FY 2018 to FY 2019 due to increase in the passenger traffic. The increase in the personnel cost from FY19 to FY20 is on account of the commissioning of the new south parallel runway in December 2019 and increase in the area of operations. Due to capacity addition by BIAL, the employee cost per pax has increased which is expected to gradually fall with the increase in utilization levels. The increase in the personnel cost from FY20 to FY21 is on account of the full year cost of the employees joined in FY20 and the hiring of the already rolled out offers by BIAL.
   ii. Operational and maintenance (O&M) expenses - The O&M expenses as a % of gross block has increased from FY 2017 to FY 2019 due to increase in minimum wages and increased utilization of the terminal and single runway. The increase in O&M expenses in the FY 2020 is on account of the commissioning of the new south parallel runway. The O&M expenses as a % of assets has decreased in FY 2020 due to increase in the asset base.
   iii. Marketing and Advertising - More than 85% of the expenses are attributable to two major heads namely Aviation marketing and contracts and BDMS – Marketing. The

Aviation marketing and contracts constitutes majorly of roadshows, pinnacle event, airline route launches, sponsorships and travel expenses while BDMS marketing constitute branding, brochures, event management and social and digital marketing. Increased spend on branding and marketing of the airport has resulted in increased cost/pax over these years. BIAL has not provided the justification for the increase in marketing and advertising costs. Therefore, the marketing and advertising expenses have been considered as per Table 46 based on the growth in passenger traffic and inflation.

i) The trend in costs with respect to growth in traffic and capacity augmentation indicate that BIAL has maintained the efficiency in operational costs during the second control period.

Internal and External Benchmarking

j) The internal benchmarking of BIAL's O&M costs is undertaken by studying and analyzing the growth trends of various O&M cost components for the period FY 2012 – FY 2021. It is observed from internal benchmarking that for the period FY12 – FY21, the inflation adjusted costs per pax at BIAL has decreased for major heads except O&M which has shown a marginal increase due to the increase in capacity at the airport.

k) The external benchmarking of BIAL's O&M costs is undertaken with other private airports in India namely DIAL, HIAL and MIAL. It is observed that the metrics on overall (total) operational expenditure incurred by BIAL for the period FY 2017 – FY 2020 appears reasonable in range of other private airports in India.

Conclusion

l) The airport operator, that is, BIAL had proposed a total operational expenditure of INR 2,290.07 cr., the aeronautical operational expenditure as INR 2,033.48 cr. and the non-aeronautical operational expenditure as INR 256.59 cr. for the second control period.

m) Based on the study, the total operational expenditure is INR 2,241.31 cr. (based on audited financial statements) and the proposed aeronautical operational expenditure is INR 1,882.38 cr. for the second control period. Thus, resulting in a reduction of INR 151.10 cr. in the aeronautical operational expenditure for the second control period. The opex allocation ratio for the second control period as submitted by BIAL is 88.80% while that considered in the study is 83.99%.

Study on the Determinants of Cost of Capital of Bangalore International Airport Limited (BIAL)

Dec 2020

भारतीय प्रबंध संस्थान बेंगलूर
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Executive Summary

This report provides an estimate of the Cost of Equity (CoE) for Bangalore International Airport Ltd (BIAL). A benchmark set of "comparable" international airports are used to estimate the systematic risk exposure of BIAL aero assets under a target gearing ratio, as described in the Capital Asset Pricing Model (CAPM). The Cost of Equity computation also accounts for BIAL specific attributes such as revenue till structure, ownership structure and scale of operations by using a proximity score weighted approach, which factors the closeness of BIAL to the set of "comparable" airports. Based on a reasonable set of assumptions, the report provides the following estimates of Cost of Equity:

Variable (Col 1)	BIAL (Col 2)
Asset Beta based on Proximity Score Weights of comparable set	0.564689
Target gearing ratio (Debt/Debt + Equity)	48%
Target gearing ratio (Debt/Equity)	0.9231
Equity Betas	0.9296
Risk Free Rate	7.56%
Equity Risk Premium	8.06%
Cost of Equity	**15.05%**

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Chapter 1 – Introduction

The airport infrastructure sector has been undergoing a phased change during the past 15 years. The first Public Private Partnership (PPP) model of airport operations was implemented in Delhi, Mumbai, Bangalore and Hyderabad airports starting in 2004. While Delhi and Mumbai were brownfield projects, the other two were greenfield in nature. As with any infrastructure project, these projects involved high Capital Expenditure (CAPEX) and Operational Expenditure (OPEX) mobilization. To ensure viability of airport investment, it is standard practice to provide a reasonable return to investors by charging airport users an appropriate tariff.

The Airports Economic Regulatory Authority (AERA) was established in 2008 for fixing aero tariffs and User Development Fee (UDF) at different airports.[1] AERA uses the Capital Asset Pricing Model (CAPM) to determine the Cost of Equity (CoE) and hence the FRoR. As mandated by the Act, the tariffs are determined at a periodicity of 5 years. This report computes the CoE (and illustrates the process to compute FRoR) for the Bangalore International Airport Ltd. (BIAL).

1.1. Capital Asset Pricing Model (CAPM)

The Capital Asset Pricing Model (CAPM) has evolved and has been used effectively for some time now across industries the world over. Equation 1.1 depicts the CAPM[2]

$$R_E = R_f + \beta_E (R_M - R_f),$$

Equation 1.1 – CAPM

where

R_E = Expected return (and the company's cost of equity capital)

R_f = Risk-free rate.

$R_M - R_f$ = Equity Risk Premium (ERP).

[1] http://aera.gov.in as viewed on 30th Nov. 2020.

[2] While in our study here, we have used the CAPM model, there are also other models available for exploration. Some of these being, the Arbitrage Pricing Theory and other variants of the CAPM (e.g., Breeden's Consumption CAPM and Merton's ICAPM) are theoretically sophisticated models that are more general than the CAPM. However, for all practical purposes, the plain CAPM is by far the most widely accepted model used to estimate the cost of capital.

β_E = Equity beta.

Various methods are employed for determining R_f, R_M and β_E. **We use this CAPM equation (Equation 1.1) throughout this report for the computation of Cost of Equity.**

The NIPFP study[3] commissioned by AERA around 2011 had argued and proposed a rate between 11.64% and 13.84% as the Cost of Equity. However, the NIPFP study is dated in the sense that Equity Risk Premiums are time varying and the information set as of 2011 (the time-period of the NIPFP study) differs from the current information set (as of 2018). As is evident from Eq. (1), the rate of return or CAPM rate depends on 3 inherent factors.

a. Risk-free rate, R_f
b. Equity Risk Premium (ERP), $R_M - R_f$
c. Equity β_E

While it is relatively easy to determine R_f, the other two factors are difficult to estimate in the case of India. Some estimates of the long-term Equity Risk Premium (ERP), and hence, long-term expected returns (R_M) by Damodaran[4] and others[5,6] are available in literature. The equity β_E estimation can also yield a range of values depending on the assumptions employed.

Fair Rate of Return (FRoR)

The Fair Rate of Return (FRoR) is essentially the weighted average cost of capital evaluated at a normative debt to equity ratio. It reflects the cost of equity and the cost of debt and can be thought of as the return demanded by the providers of capital (debt and equity holders). Using an illustrative cost of debt (since cost of debt must be estimated annually using the latest information), we illustrate the computation of FRoR in Chapter 3 (section 3.3.5 and Equation 3.4).

[3] "Estimating Cost of Capital for Private Airports in India", NIPFP, Dec 2011
[4] http://pages.stern.nyu.edu/~adamodar/ as seen on 10 Sep 2018
[5] Dimson, Marsh and Staunton (DMS); Triumph of the Optimists: 101 Years of Global Investment Returns (Princeton University Press, 2002)
[6] The Global Finance Data (GFD) from www.globalfinancialdata.com as viewed on 28 Feb 2020

1.2. Overview of Airport Sector

Traditionally, airports have been managed by governments the world-over with private participation limited to fuel farms, cargo handling, etc. However, more recently, with demanding passengers (looking for better quality infrastructure with contemporary amenities), private participation has become imperative. It has been observed from experience in other sectors (e.g., ports, roads, etc.) that this mode of operation maximizes efficiency. Also, the government gains monetarily by selling its stake. The British Airports Authority or BAA was the first airport to be publicly listed and traded in 1987.[7] However, owing to high losses triggered by expansions and high operating costs, it finally delisted in 2006. However, other airports like Auckland, Sydney, Thailand (AoT), Malaysia (MAHB), etc. have consistently been successful.

While privatization brings in efficiency and a level of comfort and luxury to the end user, it also imposes a cost on them. The cost is mostly levied in the form of tariffs and fees by the private operator to recoup the CAPEX and OPEX incurred. In order to protect the interests of the end user, regulatory authorities all over the world cap the tariffs that can be levied. For this purpose, airports are classified as based on a "Till Model" as follows:[8]

- Single Till – All airport revenues (including aero and non-aero) are taken into consideration when determining the level of airport usage charges.
- Dual Till – Only aero revenues are taken into consideration when setting airport usage charges.
- Hybrid Till – Aero revenues along with a percentage of non-aero revenues are considered for setting airport usage charges.

Typically, aero revenues include landing and parking charges, aerobridge usage charges, UDF, fuel throughput charges, and cute counter charges. Non-aero revenues would be car park charges at airport premises, hotels and other business establishments, duty free shops, etc. Cargo may be aero or non-aero depending on the regulatory norms.

[7] https://www.forbes.com/global/2003/0609/043.html#46dc54645c4b as viewed on 28 Feb 2020
[8] *Mark Smith, Brian Pearce; IATA Economics Briefing N°6: Economic Regulation

The breakeven revenue for a sustainable airport operation is estimated using Equation 1.2.

$$ARR = PV(ARR_t) = \sum_{t=1}^{n}(ARRt), \text{ where}$$

$$\boldsymbol{ARR_t = (FRoR \times RAB_t) + D_t + O_t + T_t - (f \times NAR_t),}$$

Equation 1.2 – Breakeven Returns

where

ARR = Aggregate **Aero** Revenue Requirement for a given time period

PV = Present Value

t = Estimation Time period

n = Max(t) in the current control period

FRoR = Fair Rate of Return

RAB = Regulatory Asset Base for a given Till

D = Depreciation

O = Operations' Cost

T = Tax Liability

NAR = Non-Aero Revenues

f = fraction of Non-Aero Revenue subsidising aero revenue

= 0 for dual till;

= 1 for single till;

= fraction (0, 1) for hybrid till.

BIAL uses a hybrid till structure with 30% of non-aero revenues (***f***, in Equation 1.2) subsidizing Aggregate Revenue Requirement (ARR).

1.3. Project Scope and Overview

This study proposes to build on the previous experiences of AERA to determine an appropriate CAPM rate for the Cost of Equity (CoE) for Bangalore International Airport Ltd. (BIAL) for the third control period (FY2021-22 to FY2025-26). It proposes to construct a series of scenarios for varying ERP and β_E. The scope of work involves:[9]

a) Study of relevant environment, trends in airport capitalization

[9] Ref Letter: AERA/20010/RFP Study/COE/ Hyd. & Bang/2019-20/13389-90 dated 19.12.2019.

b) Study airport-specific determinants of Cost of Capital with specific focus on the Cost of Equity
c) Recommendations on Cost of Equity
d) Follow-on activities

The detailed "Terms of Reference"[9] is provided in Appendix 1.

The next chapter (chapter 2) of this report starts with a study of airports' regulatory practices all over the world. The emphasis here is on the regulatory bodies' stance on the methodology for determining CoE for their jurisdictional airports. This is followed by a section on shortlisting airports that are similar in structure and operation vis-à-vis BIAL. **This "comparables" set is used to estimate the underlying beta risk and leverage – crucial inputs for determining CoE**. We analyze recent trends in the capitalization structure and funding mechanisms of these comparable firms and examine their performance in the recent past. This is followed by how CoE is determined in these airports and the takeaways for BIAL therein. In the next section, we provide details of unique features of the Indian market (e.g., demand outstripping supply, external shocks, etc.) that influence the CoE. Finally, we wind up this chapter with a discussion on the trends prevalent generally in other infrastructure space, e.g., Investment Infrastructure Trusts (InVITs).

Chapter 3 is devoted to estimating CoE. We first start by highlighting the methodology followed by data availability and collection. Next, the analyses of the said data with its assumptions and caveats are provided. Finally, we conclude this chapter with all the results. The key recommendations at the end of each discussion are given under the title of "Recommendations", wherever applicable. A final summary of all recommendations made throughout this study is presented at the end of Chapter 3.

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Chapter 2 – Current Environment and Trends in Airports Capitalization

Airports were traditionally managed by their respective governments the world over. However, this trend has changed considerably in the past two decades. Demanding passengers and competition have forced privatization. A variety of uncertain factors, such as accurate demand estimation, regulatory environment, macro-economic environment, etc., play a major role in determining the economic viability of running an airport. Hence, private players demand some level of guaranteed returns on the equity they invest.

This chapter begins with an overview of the regulatory practices followed for various international airports, with emphasis on the regulatory bodies' stance on the methodology for determining CoE for their jurisdictional airports. Worldwide, the capital asset pricing model (CAPM) is used by regulators for determining the cost of equity for airports (as can be seen in Table R1, which provides information on the methodology used by various regulatory authorities for estimating the cost of equity). The key factor that drives the CAPM-based CoE estimate is the estimate of (beta) risk in an airport. We rely on a standard procedure of identifying comparable airports that will be used to estimate the (beta) risk of Bangalore airport. We measure the "comparability" of an international airport to Bangalore airport in terms of a proximity score that accounts for differences in three key dimensions that characterize the functioning of airports:

(i) Revenue till mechanism
(ii) Ownership structure
(iii) Operations scale.

This analysis allows us to shortlist the most proximate airports into a set of comparable airports. Further downstream in chapter 3, we use this set of "comparables" to estimate the underlying beta risk and leverage – crucial inputs for determining CoE.

We analyze recent trends in the capitalization structure and funding mechanisms of these comparable airports and examine their performance in the recent past. We document these trends vis-à-vis the corresponding trends in Bangalore airport. This analysis helps us understand how other factors that are not explicitly accounted for in the CAPM methodology may provide guidance on the procedure of estimating the cost of equity of Bangalore airport. While a few interesting trends emerge from our analysis, we conclude that there are no

systematic conclusions that one can make regarding their impact on the cost of equity. More importantly, it is likely the case that (beta) risk factor in the CAPM methodology implicitly accounts for these trends.

In additional analysis, the following associated issues are also considered:

(i) Internal rate of return based on book values.

(ii) Evaluate the return implicit in a divestment transaction involving BIAL.

(iii) Discuss trends in other infrastructure projects, for e.g., highway monetization using InVITs.

2.1. Airports' Economic Regulatory Framework Worldwide

In order to understand the regulatory framework across the world, we studied 12 countries' Regulatory Authorities regulating more than 25 airports. We documented the following:

- Till structure
- Methodology used to compute CoE
- Prescribed leverage
- Capitalization guidelines for airports

A detailed consolidation of the study is presented in Table R1. The following are the key takeaways:

- **Cost of Capital Methodology:**
    - None of the regulators mandate the use of CAPM as a method to estimate CoE but most airports use it as a standard.
    - Dublin (Ireland) uses a WACC methodology that incorporates additional factors, like passenger pass-through time, baggage handling time, etc.
- **Extent of Private Participation:** Except for the United Kingdom and Australia in the sample, governments hold more than 10% equity in their airports.
- **Till Structure:** Most airports apart from Singapore and Brazil follow a single or a dual till mechanism. Singapore and Brazil follow a hybrid till.
- **Leverage (D/E ratio):** The regulators do not mandate or limit the operators to follow a specific leverage. The 5-year actual leverage based on shareholders' fund (SF) and paid-up equity (PE) is discussed in Table R1.

- Changi Airport, wholly owned by the government, has the lowest leverage using both SF and PE, i.e., 6.80% and 13.62%, respectively, across all the international airports discussed here.
- Heathrow Airport has the highest leverage using both SF and PE, i.e., 83.41% and 99.79%. This situation arose because nominal share capital was reduced by a factor of 10 and transferred to distributable reserves, which were paid to equity holders. This action resulted in lowering of equity and thereby abnormally high leverages.
- Malaysia Airport Holdings Berhad (Holding Company) and Airports of Thailand (Holding Company) use a debt and equity mix (SF 43.75% and PE 66.15%) that matches the average leverage across all the international airports discussed here.

- **Dividend Distribution:** There is no mandate by any of the regulators to pay out dividends.
  - Malaysia Airport Holdings (MAHB) has made it a policy as a company to declare 50% of its profits as dividends.
  - Airports of Thailand have a policy of paying at least 25% of its profits as dividends.

Given this understanding of the international regulatory scenario and capitalization structure, we next move on to understand various international airports' operation in terms of their funding mechanism and returns they make for their private investors. For this purpose, we first shortlist a set of international airports based on their proximity to BIAL in these features. Next, we document the methodology used for shortlisting these airports.

Table R1: Regulatory Framework Worldwide

S. No.	Country Col(1)	Regulating Authority Col(2)	Norms for Till Specified Col(3)	Calculation of COE specified(Yes/No) Col(4)	Book Debt to Shareholders' Funds (Book Debt to Paid-Up Equity Capital) 5-Year Avg. Col(5)	Norm for Share Ownership Structure Col(6)
1	Australia[10]	Australian Competition and Consumer Commission (ACCC)	Dual Till	Not mandated, but uses CAPM, by way of Building Block Methodology.	• Sydney – 72.00% (49.48%) • Melbourne – 75.78% (95.96%)	• ACCC does not mandate. • The top 21 holders (~91.20% holding) in Sydney do not include any of the government authorities.
2	New Zealand[11]	Commerce Commission (CC)	Dual Till	• Not Mandated • The CC takes an expert opinion from NERA Economic Consulting (which uses CAPM) • CC computes WACC as per best available estimates, defining a range. • The commission then compares it with post-tax IRR, a combination of target returns for Aeronautical Pricing Activities and the forecast revenue of other regulated activities. • CC checks whether the IRR falls within WACC range as computed earlier and makes a decision on WACC with the help of substantial supportive information.	• Auckland – 28.61% (81.33%)	• CC does not mandate. • But in Auckland, ~81.9% of the total shares are publicly held and traded. • Again ~18.1% of the shares are held by Auckland Municipal council
3	United Kingdom[12]	Civil Aviation Authority (CAA)	Single Till	• Not Mandated • However, CAA uses CAPM	• Heathrow – 83.41% (99.79%) • Gatwick – 80.14% (82.79%)	• CAA does not mandate

[10] https://www.accc.gov.au/
[11] https://comcom.govt.nz/
[12] https://www.caa.co.uk/home/

Table R1: Regulatory Framework Worldwide

S. No.	Country Col(1)	Regulating Authority Col(2)	Norms for Till Specified Col(3)	Calculation of COE specified(Yes/No) Col(4)	Book Debt to Shareholders' Funds (Book Debt to Paid-Up Equity Capital) 5-Year Avg. Col(5)	Norm for Share Ownership Structure Col(6)
4	South Africa[13]	No information available publicly	Single Till	• Airport charges are regulated through the use of a price cap formula[13] • CPI-X, which limits the increase in a basket of revenue weighted tariffs to a rate of inflation (efficiency factor – X) • The X-factor is determined by applying the building blocks methodology whereby each block of activities is identified, namely operating costs, depreciation, return on capital and taxation.	Data Not Available	No mandated norm but South African government owns 74.6%
5	South Korea	No information available publicly.				
6	Malaysia[14]	Malaysian Aviation Commission (MAVCOM - Primary Economic Regulator)	Single Till	• Not Mandated • MAVCOM uses CAPM to estimate cost of equity.	Malaysia Airport Holdings Berhad (MAHB) – 43.75% (74.46%)	Malaysia Airports owns several airports across Malaysia. Retail shareholders hold~53.7% in MAHB.
7	Ireland[15]	Commission for Aviation Regulation (CAR)	Single Till	• Not mandated • Uses CAPM to compute WACC with additional factors like load, baggage handling time, etc.[15]	Dublin Airport Authority PLC – 48.26% (84.75%)	State ownership
8	Indonesia	No information available publicly.				

[13] http://www.airports.co.za/business/investor-relations/economic-regulation
[14] https://www.mavcom.my/en/home/
[15] http://www.aviationreg.ie/_fileupload/2014final/2014%20Final%20Determination.pdf

Table R1: Regulatory Framework Worldwide

S. No.	Country Col(1)	Regulating Authority Col(2)	Norms for Till Specified Col(3)	Calculation of COE specified(Yes/No) Col(4)	Book Debt to Shareholders' Funds (Book Debt to Paid-Up Equity Capital) 5-Year Avg. Col(5)	Norm for Share Ownership Structure Col(6)
9	Singapore[16]	Civil Aviation Authority of Singapore	Hybrid Till (70–80%)[16]	CoE is computed as a sum of: • Computed pre-tax weighted average cost of capital (WACC) on the average regulated asset base. • Computed pre-tax WACC on the average security asset base not recovered	Changi Airport Group – 6.80% (13.62%)	Fully government owned
10	Netherland [17]	Human Environment and Transport Inspectorate	Dual Till	Mandates use of WACC based on CAPM	Schipol Group – 34.52% (95.98%)	PPP
12	Thailand[18]	Civil Aviation Authority of Thailand	Dual Till	Not mandated but uses CAPM	Airports of Thailand – 20.90% (66.15%)	70% mandatorily government owned
13	Brazil[19]	National Civil Aviation Agency (ANAC)	Hybrid Till	• Not Mandated • ANAC uses CAPM to estimate cost of equity.	Data Not Available	PPP up to 60% observed

[16] https://www.caas.gov.sg/
[17] https://english.ilent.nl/
[18] https://www.caat.or.th/en/
[19] http://www.anac.gov.br/en

2.2. Comparable Airports (Comparable to BIAL)

The above table (Table R1) provides information on airports in different jurisdictions and assesses the existence of airport data). Europe, South Africa, South East Asia, and Australasian regions were deemed to be relevant for the study. Middle East (hub airports) and China (lack of credible data), the Americas (different environment) were excluded. Next, within the four regions, the study narrowed down on 12 airports: Sydney, Melbourne, Auckland, MAHB, AoT, Changi, Incheon, Heathrow, Gatwick, Dublin, Amsterdam, and Johannesburg. Although Table R1 provides information on Brazil, we excluded it because it lies in the Americas (different environment). Then, we assessed the (proximity score) of each international airport to BIAL based on the following parameters.

- Revenue till structure:
    - 1 – Single Till or where information is not available
    - 2 – Dual Till
    - 3 – Hybrid Till
- Ownership structure:
    - 1 – if 100% Government Owned/Funded
    - 2 – if Government / private owned/funded, not being Public Private Partnership
    - 3 – if Public Private Partnership Funded
- Operations Scale (OpS): For each comparable airport, *k*, we computed the ratios of passenger, cargo, and aircraft movement of these airports to that of BIAL in each of the years from 2015 to 2017. Note that all comparable airports are international airports. These ratios are based on past 3 years' data as available from the respective airports' websites/annual reports. Next, an equal weighted sum for these airports is computed using average of the ratios under each category (passenger, cargo and air traffic) as per Equation 2.1[20]:

[20] By construction, the *OpS* score for BIAL with respect to BIAL (itself) would be 3. To see this, note that each of the ratios (R_{Pi}, R_{Ci}, R_{Ai}, for passenger, cargo and air traffic, respectively) for a given year would be equal to 1 by definition, and therefore an equally weighted average of these ratios must be equal to 1. Then, cumulating these numbers over the 3 years (2015 to 2017) would yield an *OpS* score of 3. If the *OpS* score for an international

$$OpS_k = \sum_{i=2015}^{i=2017} \left(\frac{1}{3}\right) * R_{Pi} + \left(\frac{1}{3}\right) * R_{Ci} + \left(\frac{1}{3}\right) * R_{Ai}$$

Equation 2.1 – Operations Scale

where

OpS_k = Operations scale for comparable airport k

i = Year 2015, 2016 and 2017

R_{Pi} = Ratio of passengers of the comparable airport to that of Bangalore airport,

Equation 2.2,

$$R_{Pi} = \frac{P_i}{P_B}$$

Equation 2.2 – Passenger Ratio

P_i = No. of passengers for the comparable international airport in year i

P_B = No. of passengers for BIAL in year i

R_{Ai} = Ratio of aircraft movements of the comparable airport to that of Bangalore airport, Equation 2.3 – Air Traffic Ratio,

$$R_{Ai} = \frac{A_i}{A_B}$$

Equation 2.3 – Air Traffic Ratio

A_i = No. of aircraft movements for a comparable international airport in year i

A_B = No. of aircraft movements for BIAL in year i

R_{Ci} = Ratio of cargo of the comparable airport to that of Bangalore airport, Equation 2.4,

$$R_{Ci} = \frac{C_i}{C_B}$$

Equation 2.4 – Cargo Ratio

airport from the comparable set with respect to BIAL is 6, then we can conclude that the international airport's scale of operation is about twice (score of 6 divided by 3) of that of BIAL.

C_i = Total cargo movement in metric tonne for a comparable international airport in year *i*

C_B = Total cargo movement in metric tonne for BIAL in year *i*

- Finally, the proximity score for comparable airport, k, with respect to Bangalore airport (B) is denoted by $PS_{k,B}$. It is the net Euclidean Distance from each of the parameters w.r.t. BIAL (Equation 2.5)

$$\boldsymbol{PS_{k,B} = \sqrt{(RT_B - RT_k)^2 + (OS_B - OS_k)^2 + (OpS_B - OpS_k)^2}}$$

Equation 2.5 – Proximity Score w.r.t. BIAL

RT_B = Revenue Till Score of BIAL

RT_k = Revenue Till Score of comparable airport, *k*

OS_B = Ownership structure Score of BIAL

OS_k = Ownership structure Score of comparable airport, *k*

OpS_B = Equal Weighted Operations Scale of BIAL

OpS_k = Equal Weighted Operations Scale of comparable airport, *k*

Table 2.1 reports the scores of all airports considered with their weights w.r.t. BIAL. As observed, Incheon Airport is out of bounds w.r.t BIAL. We discard this in the final analysis.

Intuition of the Proximity Score

The Proximity Score provides a Euclidean distance measure of a benchmark airport (from the comparable set) relative to the airport under consideration (BIAL, in this case). The proximity score considers three dimensions of comparison: (i) till mechanism, (ii) ownership structure, and (iii) operational scale. By construction, the proximity score for BIAL would be 0, but the proximity score of the benchmark international airport in the comparable set would depend on how different it is with respect to BIAL, with a high score indicating a dissimilar airport and a low score indicating a more similar airport.

Table 2.1: Proximity scores of different airports w.r.t BIAL

The table represents the difference between the scores for BIAL and the respective airport. The proximity score is defined as $\mathbf{PS_{k,B}} = \sqrt{(\mathbf{RT_B} - \mathbf{RT_k})^2 + (\mathbf{OS_B} - \mathbf{OS_k})^2 + (\mathbf{OpS_B} - \mathbf{OpS_k})^2}$, where *RT* stands for revenue till, *OS* is Ownership and Funding Mechanism, and *OpS* is Operations. The subscripts B and *k* represent Bangalore and the comparable airport, respectively. MAHB is the holding company of Kuala Lumpur Airport. AoT is the holding company of Bangkok Airport.

S. No.	Airport (Col 1)	Revenue Till ($RT_B - RT_k$) (Col 2)	Ownership Structure ($OS_B - OS_k$) (Col 3)	Operations ($OpS_B - OpS_k$) (Col 4)	Proximity Scores ($PS_{k,B}$) (Col 5)
	Bangalore	0.00	0.00	0.00	0.0000
1	Auckland	1.00	1.00	0.62	1.5449
2	Melbourne	1.00	1.00	-0.89	1.6716
3	Johannesburg	2.00	1.00	-0.04	2.2364
4	Gatwick	2.00	1.00	-0.94	2.4245
5	Sydney	1.00	1.00	-2.32	2.7171
6	Dublin	2.00	2.00	0.17	2.8333
7	Amsterdam	1.00	1.00	-8.34	8.4582
8	Changi	0.00	2.00	-8.34	8.5737
9	Heathrow	2.00	1.00	-8.75	9.0281
10	MAHB	2.00	1.00	-9.87	10.1161
11	Incheon	2.00	2.00	-10.36	10.7347
12	AoT	1.00	1.00	-11.83	11.9111

We have excluded the US and Canadian airports as their administrative, operations and governance structure are significantly different from this set. Also, there is negligible government participation in these airports. The Brazilian airports are relatively new to the concept of privatization (~2011). Hence, we did not include airports from Brazil also.

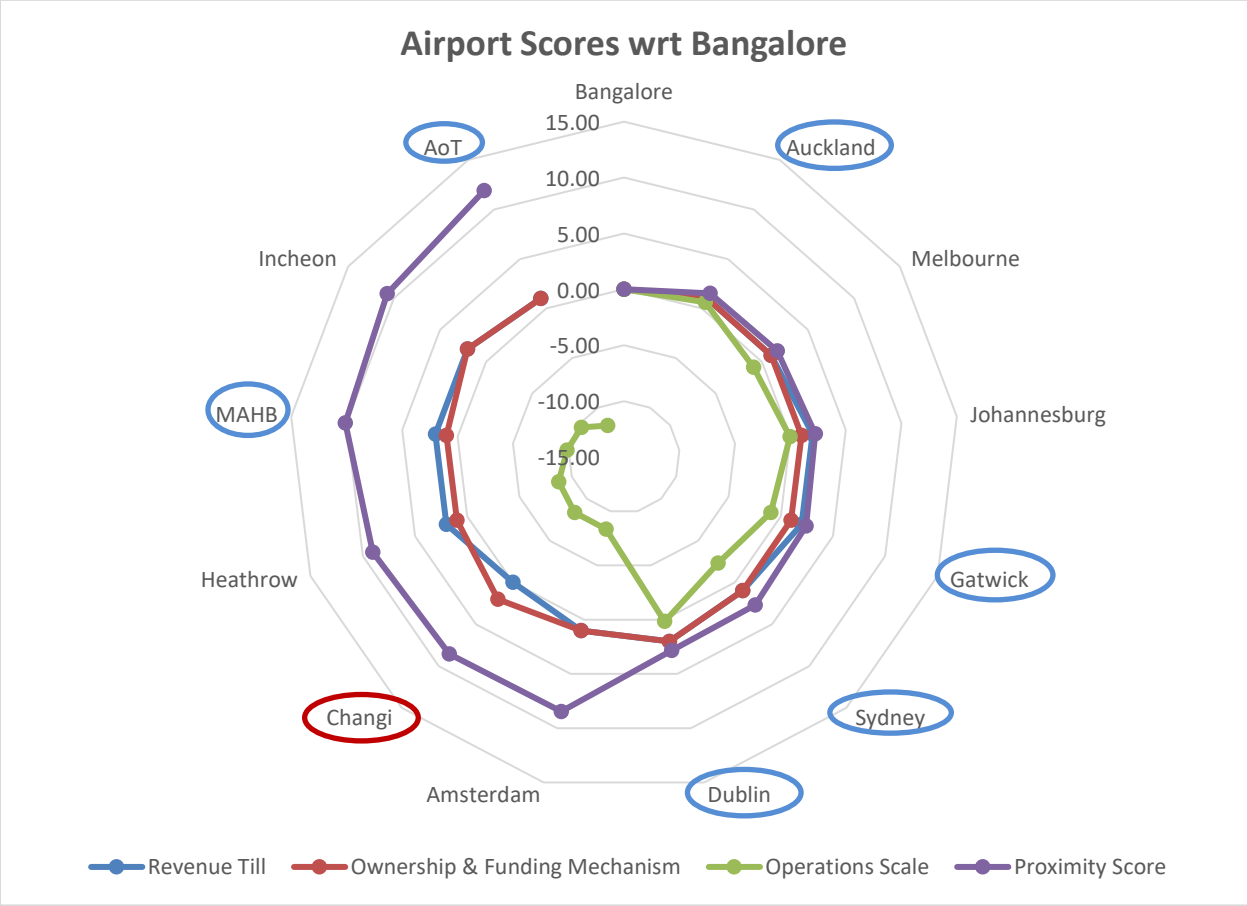
We shortlisted 7 airports for a detailed study based on the overall proximity scores of these airports. The criterion for the shortlist was governed by the proximity score, data availability, and to ensure that we have a healthy mix of similarity and dissimilarity to compare as well as contrast. *Fig 2.1* map these airports w.r.t. BIAL on a radar chart based on their proximity scores. The radar chart sweeps in the clockwise direction, with the proximity score spiraling outwards. The scores range from ~1.5449 for Auckland to ~11.9111 for AoT. The lower the score, the nearer the airport is w.r.t. BIAL.

We adhered to three principles in determining the comparison set of international airports: (i) listed airports that provided market-based price data are preferred to unlisted airports, (ii) if an airport is unlisted, we seek credible beta information from regulatory authority, if available in public domain, and (iii) among comparison airports in the same geography/jurisdiction, we give preference to the listed airports, and among the listed airports, the one with more proximity.

Heathrow was excluded from the list to avoid geographical clustering (giving preference to Gatwick because of its proximity to BIAL). In the case of Australia, regulators do not provide any information on asset beta. The only recourse to a good estimate of beta is to rely on market information . Since Sydney is a listed airport, we can estimate Sydney airport's beta using market data. Melbourne airport is unlisted, and the regulatory authority also does not provide any estimate of beta. Thus, we prefer to include Sydney airport in our comparison set despite Melbourne airport being more proximate to BIAL because Sydney airport's beta estimates can be reliably computed using market price data. Also, lack of comprehensive data made us exclude Amsterdam airport, Incheon airport, and Johannesburg airport.

Fig 2.1: Airport Proximity Scores w.r.t. Bangalore

The chart depicts the scores of various parameters (Revenue Till, Ownership Structure, Operations and the Overall Proximity Score) of various international airports w.r.t. BIAL. All scores originate at BIAL (all scores are 0 here). As one sweeps clockwise, the Proximity Score moves away from Bangalore, thus making Auckland the nearest airport to Bangalore and AoT the farthest. Negative scores are possible only for Operations score. Heathrow airport was excluded to avoid geographical clustering (giving preference to Gatwick). The 6 airports (Sydney, Gatwick, Auckland, MAHB, AoT and Dublin) encircled in ***blue*** and 1 airport (Changi) encircled in ***red*** are used for comparative study vis-à-vis BIAL (sec 2.2). The airports encircled in ***blue*** (Sydney, Gatwick, Auckland, MAHB, AoT and Dublin) are used for asset beta computation of BIAL as discussed in chapter 3 (sec *3.2.1*). MAHB is the holding company of Kuala Lumpur Airport. AoT is the holding company of Bangkok Airport.



Data Sources: Individual airports' website; balance sheets and regulators' website.

Recommendations (Comparable Set of International Airports for BIAL)

- *The study considered different jurisdictions and assessed the existence of airport data and the relevance of the airport (See Table R1 of the study). Europe, South Africa, South East Asia, and Australasian regions were deemed to be relevant for the study. Middle East (hub airports) and China (lack of credible data), the Americas (different environment) were excluded. Next, within the four regions, the study narrowed down on 12 airports: Sydney, Melbourne, Auckland, MAHB, AoT, Changi, Incheon, Heathrow, Gatwick, Dublin, Amsterdam, and Johannesburg. These airports were considered for determining the proximity score because traffic density data was available.*

- *For estimating the asset beta (Chapter 3), we adhered to three principles in determining the comparison set of international airports: (i) listed airports were preferred to unlisted airports, (ii) if the airport is unlisted, we sought credible beta information from the regulatory authority, if available in public domain, and (iii) among comparison airports in the same geography/jurisdiction, we gave preference to the listed airports, and within the listed airports, the one with more proximity.*

- *The final comparison set for estimating asset beta consists of 6 airports (2 from Australasia – Sydney and Auckland, 2 from South East Asia – MAHB and AoT, and 2 from Europe - Gatwick, and Dublin). These airports were finally considered based on availability of market price data and the experience of the regulatory authority in assessing airport beta. The geographic spread of comparison set airports gives us confidence that the estimation of asset beta is robust.*

- *In the set of 6 airports considered for estimating asset beta, 4 airports are from developed countries and 2 airports from developing countries. Note that Indian airports face less demand risk because of generous true-ups offered in the PPP agreement. Thus, Indian airports are unlikely to face more systematic risk than developed country airports and can be benchmarked against comparable developed country airports in the comparison set.*

- *In the case of Australia, regulators do not provide any information on asset beta. Therefore, including a listed airport (Sydney) is preferable to including Melbourne because beta estimates can be reliably computed using market price data.*

We next analyze these airports vis-à-vis BIAL for its capitalization structure, funding mechanism and investors' returns.

2.2.1. Capitalization and Ownership Structure

Heathrow is 100% privately owned by Heathrow Airport Holdings Limited with no government stake. The erstwhile government entity of British Airports Authority (BAA) was privatized in 1987 and raised capital through the open market. It also constituted a part of FTSE 100 with peak operating profits of GBP 11 million in the mid-1990s. It was delisted in

2006 following a takeover by a consortium of operators led by Spanish MNC, Ferrovial, S.A. This consortium currently operates Heathrow. Its current ownership structure is shown Table 2.2.[21]

The Gatwick airport was also originally part of BAA and then Ferrovial, S.A. However, subsequent stake sales have altered the ownership structure. Table 2.3 shows the current pattern.

Table 2.2: Ownership structure of Heathrow Airport

Shareholders (Col 1)	Share (Col 2)
Ferrovial	25.00%
Qatar Holding	20.00%
Caisse de dépôt et placement du Québec	12.62%
Government of Singapore Investment Corporation	11.20%
Alinda Capital	11.18%
China Investment Corporation	10.00%
Universities Superannuation Scheme	10.00%
Total	**100.00%**

Source: https://www.heathrow.com/company/investor-centre/investor-presentations

Table 2.3: Ownership structure of Gatwick Airport

Shareholders (Col 1)	Share (Col 2)
VINCI SA	50.01%
Other Shareholders (undisclosed)	49.99%
Total	**100.00%**

Source: https://www.gatwickairport.com/globalassets/business--community/investors/april-2020/ivy-holdco-limited-consolidated-financial-statements-31-december-2019.pdf

[21] https://www.heathrow.com/company/investor-centre/investor-presentations as viewed on 12 Dec 2020

Sydney and Auckland are publicly listed companies with the ownership structure as depicted in Table 2.4 and Table 2.5, respectively.

Table 2.4: Ownership structure of Sydney Airport

Shareholders (Col 1)	Share (Col 2)
HSBC Custody Nominees (Australia) Limited	26.9%
BNP Paribas Nominees Pty Ltd	18.4%
J P Morgan Nominees Australia Limited	12.8%
Citicorp Nominees Pty Limited	6.6%
Balance Retail Holdings	35.3%
Total	**100.00%**

Source:
https://assets.ctfassets.net/v228i5y5k0x4/4VyuoCbo3sqHVBggCxV7h3/5ad8f884f3ac89516391d8ea459d50ff/SYD_Annual_Report_2019_FINAL.pdf

Table 2.5: Ownership structure of Auckland Airport

Shareholders (Col 1)	Share (Col 2)
Auckland Council Investments Limited	18.09%
Balance Retail Holdings	81.91%
Total	**100.00%**

Source:
https://corporate.aucklandairport.co.nz/investors/results-and-reports

The two major international airports at Bangkok (Suvarnabhumi Airport and Don Mueang) are owned and operated by a holding company, Airports of Thailand Public Company Limited (AoT). This holding company is a government-owned publicly listed company.[22] Totally, 70% of the ownership is held by the state's Finance Ministry with foreign ownership capped

[22] www.airportthai.co.th as viewed on 28 Feb 2020

at 30%, other major shareholders include Thai NVDR Company Limited (4.49%), South East Asia UK (Type C) Nominees Limited (2.76%) and State Street Europe Limited (1.67%).

The Kuala Lumpur airport manages on very similar lines of Bangkok by Malaysia Airport Holdings Berhad (MAHB), a holding company, in Table 2.6.

Table 2.6: Ownership structure of Malaysia Airport Holdings Berhad (MAHB)

Shareholders (Col 1)	Share (Col 2)
Khazanah Nasional Berhad	33.21%
Citigroup Nominees (Tempatan) Son Berhad (Employees Provident Fund Board)	13.06%
Balance Retail Holdings	53.73%
Total	**100.00%**

Source: https://mahb.listedcompany.com/misc/ar/mahb_ar2019.pdf

The Changi airport and Dublin airport are fully state-owned airports, through subsidiary companies.

Majority stake in BIAL is held by a consortium led by the FIH Mauritius Investments Ltd. The shareholding patterns of the four (4) major Indian private airports (Bangalore, Delhi, Mumbai, and Hyderabad) are provided in Table 2.7 through Table 2.10. The Indian government (state/central or their subsidiary) has a 26% stake in each of these.

Table 2.7: Ownership structure of Bangalore International Airport Ltd. (BIAL)

Shareholders (Col 1)	Share (Col 2)
Airport Authority of India	13.00%
Karnataka State Industrial and Infrastructure Development Corporation Limited (KSIIDC)	13.00%
Siemens Project Ventures GmbH	20.00%
FIH Mauritius Investments Limited	54.00%
Total	**100.00%**

Source: Website of BIAL[23]

Table 2.8: Ownership structure of Delhi International Airport Ltd. (DIAL)

Shareholders (Col 1)	Share (Col 2)
Airport Authority of India	26.00%
GMR Airports Limited	64.00%
Fraport AG Frankfurt Airport Services Worldwide	10.00%
Total	**100.00%**

Source: Annual Report of DIAL 2019-20

[23] https://www.bengaluruairport.com/corporate/about-bial.html as viewed on 12 Dec 2020.

Table 2.9: Ownership structure of Mumbai International Airport Ltd. (MIAL)

Shareholders (Col 1)	Share (Col 2)
Airport Authority of India	26.00%
Adani Group	74.00%
Total	**100.00%**

Source: *Business Standard, 1 Sep 2020*[24]

Table 2.10: Ownership structure of Hyderabad International Airport Ltd. (HIAL)

Shareholders (Col 1)	Share (Col 2)
Airport Authority of India	13.00%
Government of Telangana	13.00%
MAHB (Mauritius) Private Limited	11.00%
GMR Airports Limited	63.00%
Total	**100.00%**

Source: Website of HIAL[25]

2.2.2. Funding Mechanism

As highlighted in Table 2.4 and Table 2.5, the Asset Management Companies (AMCs) and pension funds are a major shareholder in Australia and New Zealand. In the case of Malaysia and Thailand, the holding company is listed.

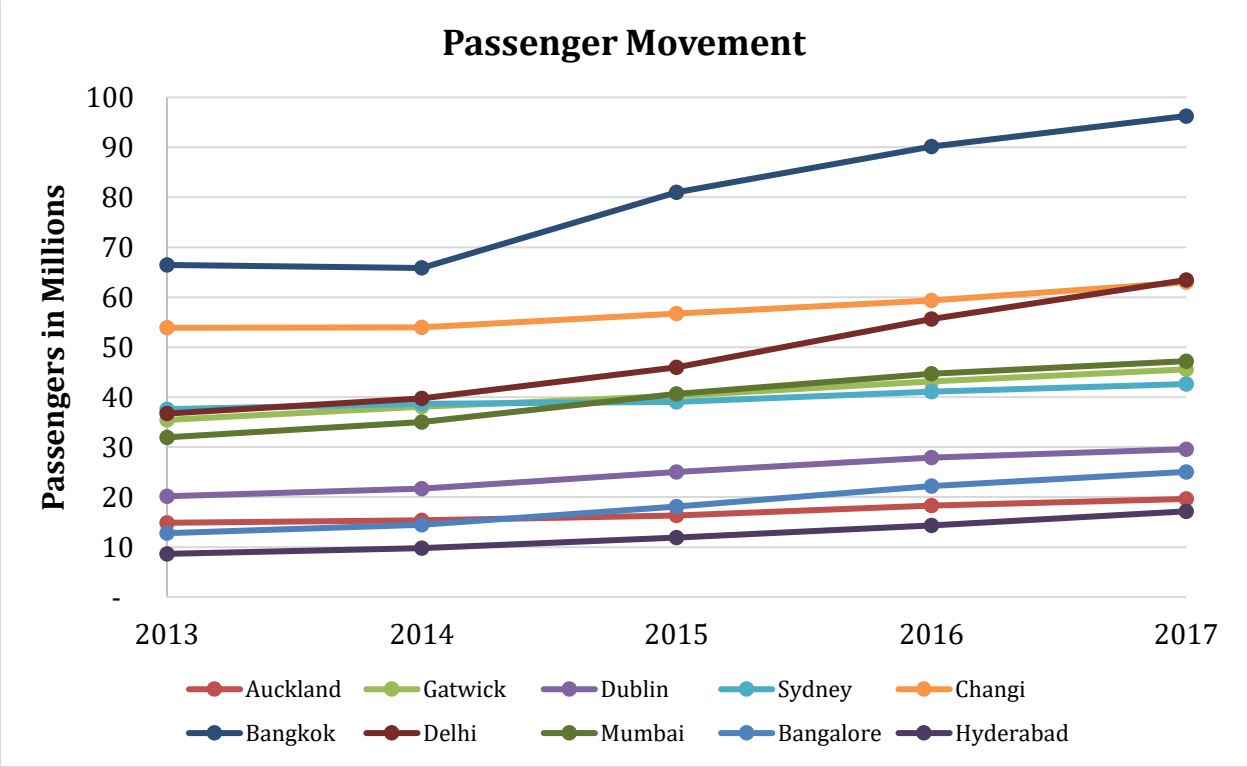
2.2.3. Trends in Airports Operations'

Fig 2.3 – Fig. 2.6 show the recent trends of passenger movement, total revenue, revenue/ passenger and Earnings After Tax (EAT) for all airports. As seen from these charts, all parameters indicate a healthy state, with the following key takeaways:

[24] https://www.business-standard.com/article/companies/adani-group-acquires-74-per-cent-stake-in-mumbai-international-airport-120083100215_1.html as viewed on 12 Dec 2020.
[25] https://www.hyderabad.aero/our-company.aspx as viewed on 12 Dec 2020.

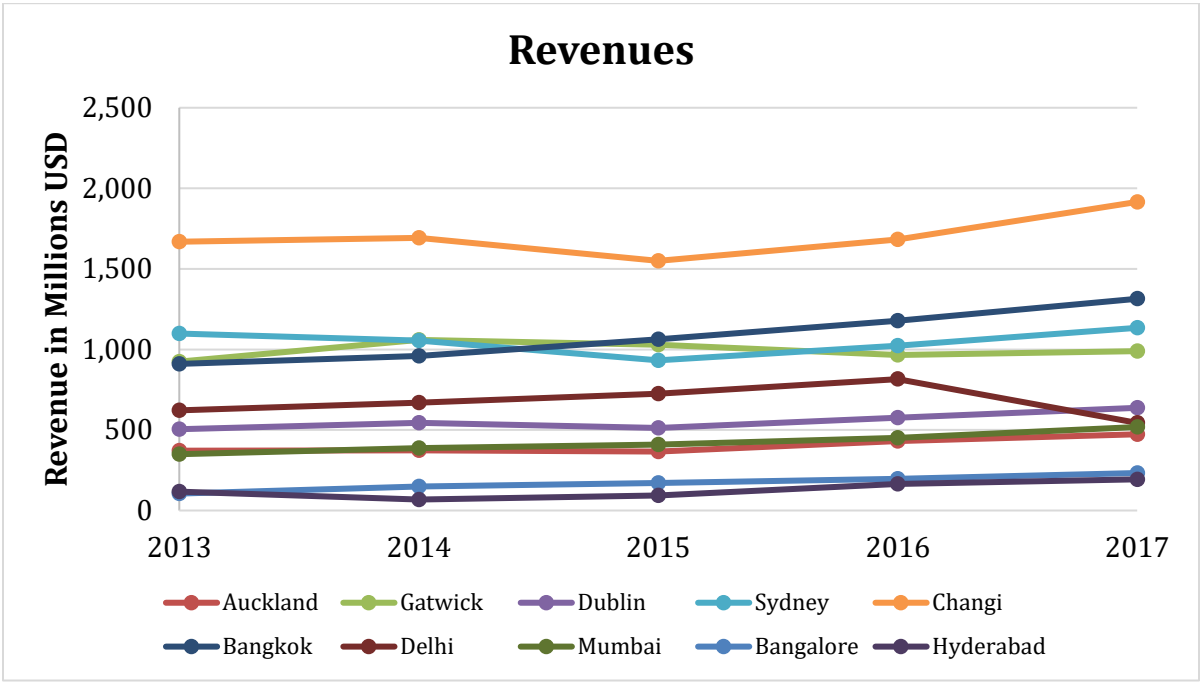
- All airports have experienced a steady growth in passenger volumes (Fig 2.3) over the period of 5 years.
- Revenue trends are also in sync with passenger trends (Fig 2.4) except for Delhi (2017) and Hyderabad (2013).
- Earnings After Taxes (EAT) have also been rising except for Changi airport – Fig 2.6.

Fig 2.2: Passenger Movement Trends



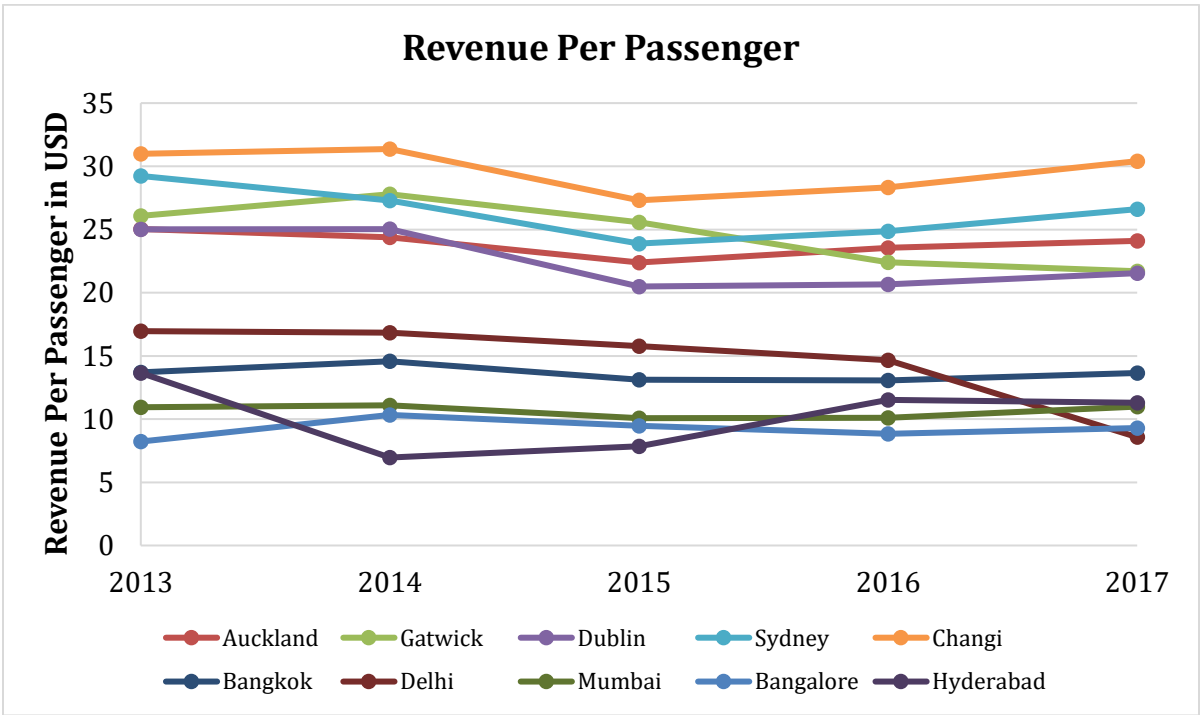
Data Source: Passenger and traffic statistics published by the respective airports' official website for international airports and the Airports' Authority of India's website for Indian airports.

Fig 2.3: Revenue Trends



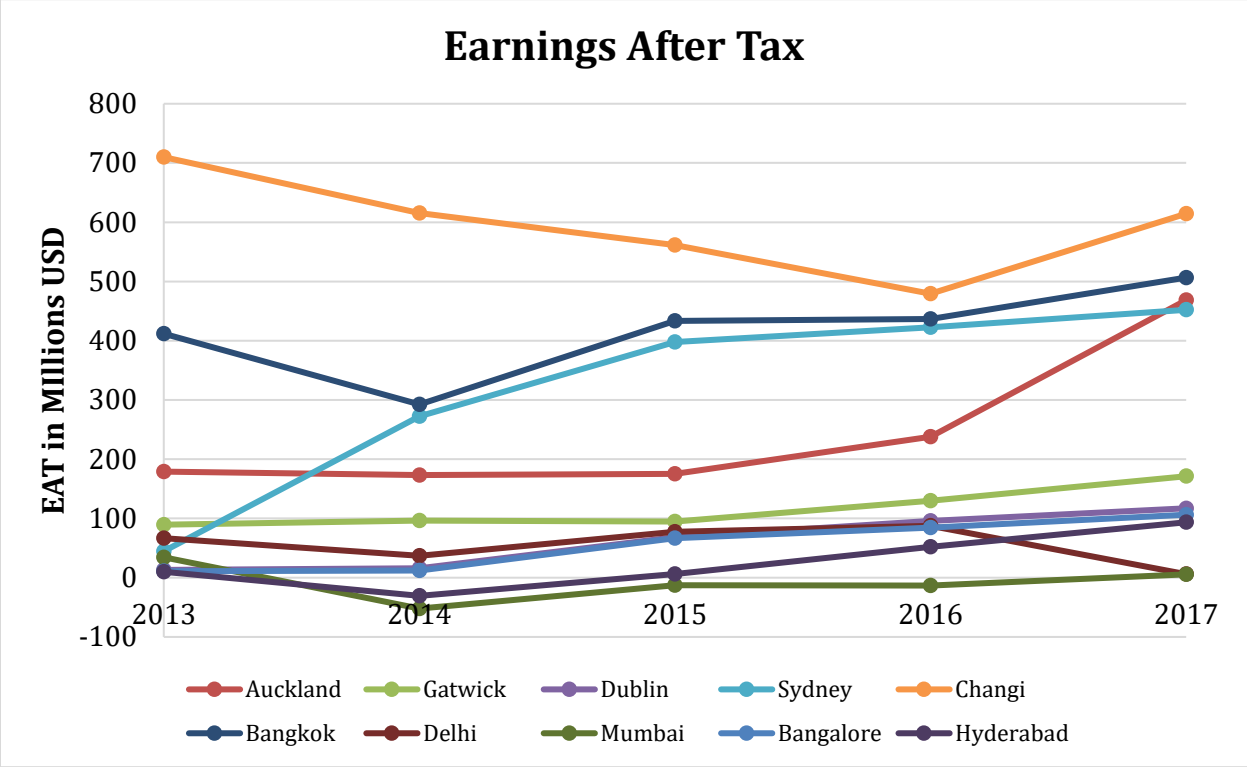
Data Source: Balance sheets of the respective airports

Fig 2.4: Revenue Per Passenger Trends



Data Source: Balance sheets and passenger movement data from official websites

Fig 2.5: Earnings after Tax Trends



Data Source: Balance sheets of the respective airports

Given these insights, we now try to draw some lessons for the Indian airports. We tried to establish a correlation between EAT vs. revenue per passenger. The hypothesis is, with an increase in passenger movement and EAT, revenue per passenger should be fairly stable or decrease. In other words, if traffic as well as EAT is healthy, the total airport charges per passenger should be constant or decrease because being public services there is pressure on airports to reduce tariffs whenever possible. Table 2.11 presents this scenario for our comparable set of airports and Table 2.12 presents this scenario for Indian airports.

Table 2.11 : Relationship between Revenue Per Passenger vs. EAT (Comparable Set)

[In this table, we try to test the following hypothesis: Does increase in passenger movement and EAT stabilize the Revenue per Passenger? This seems to be true for the comparables' set.]

Airport (Col 1)	EAT Trend (Col 2)	Passenger Movement Trend (Col 3)	Revenue Per Passenger Trend (Col 4)	Correlation Coeff. (Col 5)
Auckland	↑	↑	↔	0.9908
Sydney	↑	↑	↔	0.7234
AoT*	↑	↑	↔	0.1352
Singapore	↓	↑	↔	0.3149
Gatwick	↑	↑	↔	0.6333
Dublin	↑	↑	↔	0.0857

Data Source: Balance sheets and official website of individual websites

*Includes only passenger data, revenue data and earnings after tax data, for Bangkok and Don Mueang Airports only, not the holding company, Airports of Thailand as a whole.

Table 2.12: Relationship between Revenue per passenger vs. EAT (Indian Airports)

[In this table, we try to test the following hypothesis: Does increase in passenger movement and EAT stabilize the Revenue per Passenger? This seems to be true for the set of comparable airports (Table 2.11). It is not so for Indian airports.]

Airport (Col 1)	EAT Trend (Col 2)	Passenger Movement Trend (Col 3)	Revenue Per Passenger Trend (Col 4)	Correlation Coeff. (Col 5)
Mumbai	↑	↑	↑	0.1122
Delhi	↑	↑	↓	0.7528
Hyderabad	↑	↑	↑	0.6237
Bangalore	↑	↑	↑	0.3218

Data Source: Balance sheets and AAI's official website

As can be seen from Table 2.11, while EAT and revenues have been on an increasing trajectory for Indian airports, revenue per passenger, on average, is marginally increasing

with positive and negative growths in individual years (except in the case of Delhi where it has been decreasing consistently).

2.3. Associated Issues

2.3.1. Internal Rate of Return to Equity Investors

We study the returns that investors in airports in the comparable set have earned over the past 5 years (2013–17). For this, we take the approach of computing the Internal Rate of Return (IRR) for all the airports. Internal Rate of Return (IRR) is the compounded annual rate of return that the investor earns annually for his investment over a given period.[26] Fig 2.6 shows the results. The key takeaways are as follows:

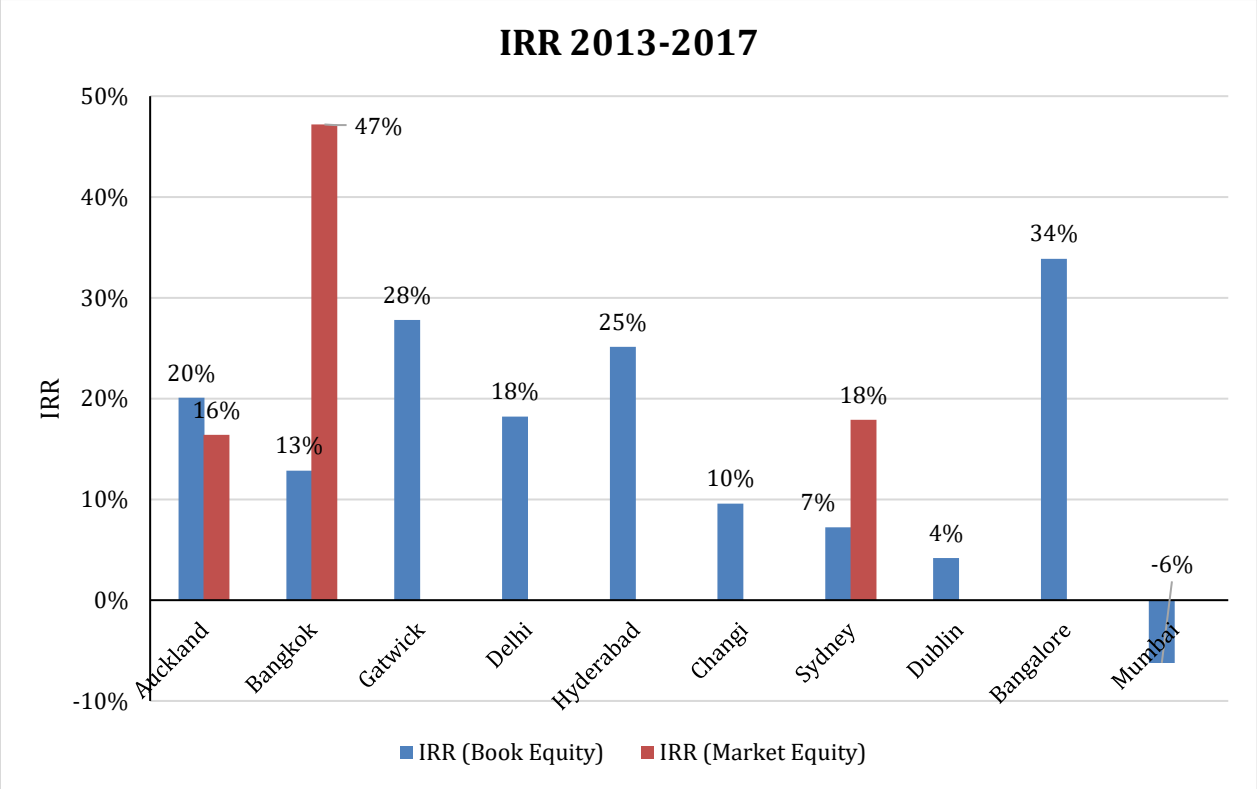
1. Auckland and Sydney being listed companies with pension and long-term mutual funds, show the way forward for good airport funding and management. The healthy IRR suggests access to long-term funds can ease pressure on OPEX. Furthermore, any plans for expansion can be envisaged with lower rates for CAPEX and lower Cost of Debt (CoD).
2. Airports of Thailand: The Regulator does not mandate any dividend distribution. However, AoT as a company has a policy to pay out at least 25% of total profits as dividend.[27] On average, they have paid USD 197.26 million in the past 5 years and have the highest IRR in the group.
3. In case of Dublin, as per National Aviation Policy 2015, it is stated that profitable commercial state companies should pay financial dividend to the state; the guideline figure is 30% of profit after tax**.** Dublin has been gradually earning profits and dividend has been paid from the year 2015 onwards. However, a low IRR of 4% is due to losses incurred before 2015.
4. Even in the Indian airports, AERA does not mandate dividend payments; however, airports have recently started paying out dividends to their investors. Apart from MIAL, all others (BIAL, HIAL and DIAL) have been consistently profitable over the 5

[26] https://corporatefinanceinstitute.com/resources/knowledge/finance/internal-rate-return-irr/ as viewed on 12 Dec 2020.
[27] http://investor.airportthai.co.th/dividend.html as seen on 12 Dec 2020.

years. However, BIAL and HIAL have recently started paying dividends, while DIAL has paid dividends only once in 2017-18. MIAL is yet to declare dividends.

Fig 2.6: Past 5 years' IRR based on Book and Equity Returns

Internal Rate of Return (IRR) is the compounded annual rate of return that the investor earns annually for his investment over a given period of time[26]. We computed the IRR based on book equity and their market capitalization (wherever applicable). The book equity method considers beginning equity, all dividends accrued (2013–2017) and ending equity (including retained earnings). The IRR based on market equity is the annualized market return based on market prices (including dividends for 2013–2017).



Data Source: Respective balance sheets of individual airports and Bloomberg for market data

2.3.2. Operators' Returns: A Case of BIAL Divestment

In the FY 2009-2010, Bangalore Airport & Infrastructure Developers Private Limited (BIADPL), a fully owned subsidiary of GVK Power & Infrastructure Limited, purchased a stake of 43% from Flughafen Zurich AG, Switzerland and L&T Infrastructure Development Projects Limited at a cost of INR 1,173.107 Crores. Again, during FY 2011-2012 BIADPL infused a further capital of INR 613.820 Crores. However, for strategic reasons, they offloaded 33% of their stake for a consideration of 2,202 Crores to Fairfax India Holdings

Corporation (FHC). Then, in FY 2017-18, they completed the exit by selling off their remaining stake of 10% at 1,290 Crore. During their holding period, they also received a dividend of INR 16.54 Crores in the year 2016-2017. The net profit turns out to be ~95% or INR 1,783 Crores over 9 years. We performed an annual Internal Rate of Return (IRR)[26] analysis to understand the real returns accrued to BIADPL. Table 2.13 details the working of the same.

Table 2.13: IRR computation for BIAL divestment (All amounts in INR Crore)

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Investments	(1,173)		(614)	0	0	0	0	0	0
Dividend	0	0	0	0	0	0	0	166	0
Sale proceeds	0	0	0	0	0	0	0	2,2017	1,290
Cash flows for IRR	(1,173)	0	(614)	0	0	0	0	2,2183	1,290
				IRR					**10.57%**

Data Source: Balance Sheets of BIAL and GVK from 2009 – 2018

As observed from Table 2.13, the net IRR is 10.57% per annum for the given holding period of 9 years from 2009–'18. This appears to be quite close to the AERA recommended return for the second control period (FY2016-17 to FY2020-21), viz. ~11.33%, but lower than BIAL's submission of 17%.[28]

2.3.3. Prevalent Trends in other Infrastructure Space

Securities and Exchange Board of India (SEBI) framed guidelines to set up the Infrastructure Investment Trust or InVITs like REITs. The structure of the same is showcased in Fig 2.7. Essentially, these InVITs function as a mutual fund, enabling individual/institutional investors to gain an exposure to the stable cash flows from an infrastructure asset without being exposed to the risks involved in setting them up. As per the regulations, completed and

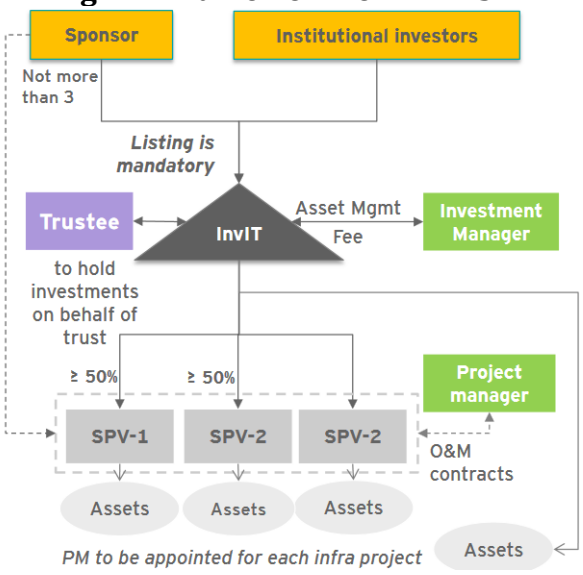
[28] AERA Consultation Paper No. 05/ 2018-19 from file: AERA/20010/MYTP/BIAL/CP-II/2016-17/Vol-III

revenue generating projects in PPP mode are eligible to be securitized through this procedure. Several projects in the roads and power sector are part of InVITs.

As of 2018, a prominent InVITs in the road space was IRB InVIT Fund sponsored and managed by IDBI. This had an income of 5,157 Cr. with 13 road projects. Another prominent InVIT in the power sector was IndiGrid sponsored and managed by the Sterlite group. This had an income of 406 Cr with 6 project SPVs.

The InVIT structure could be considered as one of the options while privatizing other airports owned by the Government of India.

Fig 2.7: Framework for InVITs[29]



Source: Ernst & Young Report on Infrastructure Investment Trusts

2.4. Determinants of CoE used in the Set of Comparable Airports

As we saw in section 2.1, although none of the regulators mandate the CAPM methodology, all the airport operators use the CAPM to determine the Cost of Equity. We know that the risk-free rate and ERPs in the CAPM equation (Equation 1.1) are macro-economic in nature, but the key in CoE determination is the equity beta. Regulators of Auckland airport, Heathrow airport, Gatwick airport and Dublin airport state the betas that they use in their

[29] PM in figure refers to Project manager.

CoE computations. Table 2.14 – Table 2.17 show the asset and equity betas for different control periods used in Heathrow, Gatwick, Dublin and Auckland across control periods.

Table 2.14: Auckland Regulator Betas

Auckland					
		Betas			
Determined By (Col 1)	Control Period (Col 2)	Equity (Col 3)		Asset (Col 4)	
		Low	High	Low	High
Commerce Commission	July 2008 - June 2012	0.68	1.08	0.50	0.70
Commerce Commission	July 2013 - June 2017	0.89		0.60	
Commerce Commission	July 2017 - June 2022	0.74		0.60	

Data Source: Final Report - Auckland International Airport's Pricing Decisions (July 2017 – June 2022), dated 01 November 2018, ISBN No. 978-1-869456-65-8
https://comcom.govt.nz/regulated-industries/airports/projects/review-of-price-setting-event-3#projecttab

Table 2.15: Heathrow Regulator Betas

Heathrow					
		Betas			
Determined By (Col 1)	Control Period (Col 2)	Equity (Col 3)		Asset (Col 4)	
		Low	High	Low	High
Civil Aviation Authority	April 2008 - March 2013	0.90	1.15	0.56	
Civil Aviation Authority	April 2014 - December 2019	1.10		0.50	
NERA Estimated	January 2020 - December 2024	1.30	1.40	0.55	0.60

Data Source: Economic Regulation of Heathrow and Gatwick Airports (2014-2019), February 2014
http://publicapps.caa.co.uk/modalapplication.aspx?appid=11&mode=detail&id=6074

Table 2.16: Gatwick Regulator Betas

Gatwick					
		Betas			
Determined By (Col 1)	Control Period (Col 2)	Equity (Col 3)		Asset (Col 4)	
		Low	High	Low	High
Civil Aviation Authority	April 2008 - March 2013	1.00	1.30	0.80	
Civil Aviation Authority	April 2014 - December 2019	1.13		0.56	

Data Source: Economic Regulation of Heathrow and Gatwick Airports (2014-2019), February 2014
http://publicapps.caa.co.uk/modalapplication.aspx?appid=11&mode=detail&id=6074

Table 2.17: Dublin Regulator Betas

Dublin					
		Betas			
Determined By (Col 1)	Control Period (Col 2)	Equity (Col 3)		Asset (Col 4)	
		Low	High	Low	High
NERA Estimated	2006 - 2009	1.40		0.70	
NERA Estimated	2010 - 2014	1.20	1.40	0.60	0.70
Commission of Aviation Regulation	2015 - 2019	-	-	0.50	0.60

Data Source: Maximum Level of Airport Charges at Dublin Airport, dated 07 October 2014.
https://www.aviationreg.ie/_fileupload/2014final/2014%20Final%20Determination.pdf

2.5. Sensitivity of Betas – Indian Scenario

What are the real risks? From a CAPM perspective, the only real risk is demand risk, i.e., the airport's exposure to the macroeconomic conditions. Beta measures this exposure. The absence of listed airport assets in the Indian market prevents us from assessing this exposure in a direct manner. However, given passenger volumes are key drivers of revenue for airports, an indirect approach is to measure the sensitivity of growth in passenger volumes to market returns. In order to understand this, we regressed the monthly growth

rate in passenger volumes for BIAL on the monthly returns for the Indian stock market. The passenger growth rate can be viewed as a proxy for the demand driver for BIAL. The stock market return captures the fluctuations in macroeconomic conditions. A high value of the slope from this regression would indicate high exposure of BIAL to demand risk and vice-versa. We found very low regression coefficients (~0.3), thus indicating that the demand for BIAL is relatively inelastic and highly constrained by supply under normal circumstances. Appendix 3 details the methodology and results of this analysis.

2.6. Conclusion

In this chapter, we saw the regulatory framework of various airport regulators across the world with a focus on CoE. The key takeaways are as follows:

- All of them use CAPM as a method to estimate CoE but none mandate it.
    - Only Dublin uses a complicated model based on operational metrics/ad hoc assumptions.
- D/E ratios are not mandated, however, the actual D/E ratios using shareholders' fund and paid-up equity range from 43.75% to 81.33%.

Next, we identified airports that were closest to BIAL w.r.t. operations, ownership structure and till. Then, we studied these comparable airports for any lessons for Indian airports in general, and BIAL. A valuable lesson to be drawn is that CAPEX requirements can be addressed through the open market route. Also, we concluded that while other airports are in a mature or saturated phase, Indian airports are still in a growth phase with high potential. Furthermore, this argument is strengthened by the demand analyses of Indian airports. Also, we looked at other sectors like road and power and how InVITs is helping cash flows.

Given we have now identified our comparables' set, we are all set to go ahead with CoE estimation for BIAL. As we have established the distance of these airports, we evolve methodologies to impute the betas for BIAL. The next chapter is devoted to establishing these estimates and determining CoE and providing an illustrative example for FRoR computation.

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Chapter 3 – Determination of Cost of Equity and Fair Rate of Return

Airport regulators world over use the Capital Asset Pricing Model (CAPM) to estimate the Cost of Equity (CoE) for their private operators. Further, these costs are estimated in blocks of time period keeping in mind the current macro-economic realities as well as operational requirements. This is true of AERA as well. It is done for 5 years "Control Periods". The current control period for BIAL ends on 31.03.2021 and the next 5 years' control period is from FY2021-22 to FY2025-26. In this chapter, we estimate the CoE and provide an illustrative example of FRoR computation for BIAL. As highlighted in chapter 2, we identified 6 international airports that were very similar to BIAL in terms of their operations, funding mechanism and till structures and studied them in detail. Further, we also highlighted the pertinent lessons for Indian airport operators and regulators therein.

First, we revisit the CAPM methodology and state the assumptions and the relevance therein. Next, we elaborate on the process of obtaining the individual components of CoE, viz., betas (assets as well as equity), risk-free rate and the Equity Risk Premium (ERP). Finally, we provide an illustrative example of the CoD and FRoR computation.

3.1. Capital Asset Pricing Model

The Capital Asset Pricing Model was developed in the 1960s by Sharpe[30] (1964) and Lintner (1965).[31] It can be used to estimate a project's cost of capital, which is the expected rate demanded by potential investors. The cost of capital is used to assess the value of risky cash flows from investment projects made by businesses. According to the CAPM, the project's cost of capital is linearly related to a measure of project risk (known as beta), which essentially captures the sensitivity of the project's cash flows to the state of the economy. The greater is the sensitivity, the greater is the risk faced by potential investors and the greater is the expected return of these investors, or the cost of capital. Thus, estimating the

[30] Sharpe, William F. 1964. Capital asset prices: A theory of market equilibrium under conditions of risk. Journal of Finance 19 (September): 425–42.
[31] Lintner, John. 1965. The valuation of risk assets and the selection of risky investments in stock portfolios and capital budgets. Review of Economics and Statistics 47 (February): 13–37.

beta of the project is required to estimate the cost of equity. Equation 1.1 **(highlighted below) is used to compute the Cost of Equity (CoE).**

$$CoE = R_f + \beta_E\,(R_M - R_f),$$

where

CoE = Cost of Equity

R_f = Risk-free rate.

$R_M - R_f$ = Equity Risk Premium (ERP).

β_E = Equity beta.

Assumptions

- Homogeneous expectations (distinguishes from portfolio theory)
- Quadratic utility or multivariate normality of returns
- Rational, risk-averse investors
- Perfect capital markets
- Unrestricted short selling
- Borrowing and lending at the riskless rate

Relevance of CAPM

The empirical validity of the CAPM has been debated by academics and researchers.[32,33] However, it is by far the most widely accepted by business practitioners to determine the cost of capital.

[32] Fama, Eugene F., and French, Kenneth R.; 1992. The cross-section of expected stock returns. Journal of Finance 47 (June): 427–65.
[33] Jagannathan, Ravi, and Wang, Zhenyu. 1993. The CAPM is alive and well. Research Department Staff Report 165. Federal Reserve Bank of Minneapolis

Discussion Summary on Estimation Approach

- *While the CAPM is a theoretical model based on assumptions that do not necessarily hold in the real world, its simplicity and intuitive appeal have made it the on-going favorite model for determining cost of equity in any market-based economy. Our procedures for determining Cost of Equity using the Capital Asset Pricing Model are consistent with the best practices adopted by international airport regulatory authorities and by regulatory authorities across the world for a wide range of utilities (Table R1, Ch. 2).*
- *In particular, the CAPM says that the cost of equity should be related to demand (or business) risk, as measured by correlation of a firm's stock returns with the returns on the market portfolio. More importantly, the CAPM points out that idiosyncratic difference in firms should NOT affect the cost of equity because investors in a market-based economy hold portfolios rather than individual assets and thus are able to diversify away the idiosyncratic risk exposure. In short, idiosyncratic factors (e.g., airport specific factors) do not affect the estimation of cost of equity when using the CAPM methodology.*
- *Furthermore, it is important to note that "true-up" of costs afforded to Indian airports shields them from demand risk; this is a feature that indicates that Indian airport operators (under the PPP arrangement) face low systematic risks and in that sense, developed country airports can also be used as benchmarks while estimating asset beta.*
- *Given the conceptual underpinnings of CAPM (as pointed out above), the standard approach is to find a comparable set of airports and impute a cost of equity based on the betas for a comparable set of firms. Our approach accounts for ownership structure, operational scale, revenue till arrangement while identifying the "optimal" mix of comparable airports. Thus, comparable airports that are more proximate to BIAL are given more weightage when averaging the asset betas of comparable airports to estimate the asset beta of BIAL. This procedure essentially implies that the proximity-score weighted average asset beta of comparable firms mimics a tracking portfolio of firms that provides the best proxy for the systematic risk inherent in BIAL.*
- *In summary, we use a procedure that is consistent with the application of the CAPM and which accounts for key differences in ownership, funding, and operation scale. Our approach is also unique in that it is driven by actual data considerations rather than plausible motivations for drivers of cost of equity.*

3.2. Methodology for CoE Estimation

As seen in section 3.1, we need three components to estimate the CoE using CAPM. These components are the risk-free rate (R_f), equity beta and the equity risk premium (ERP). R_f and ERP are mostly macro-economic in nature and thus one can rely on time-series data to estimate these variables. However, determining the equity beta is more challenging, especially for unlisted companies such as BIAL. As will be discussed in section 3.2.1, we overcome this issue by using a set of comparable airports. We use the R_f that is available from public sources. For determining ERP, we combine our own estimates for ERP (study by Anshuman, Biswas, Jain and Sharma, 2019) with the ERP estimates from Grant Thornton and Damodaran.[34] For the purpose of illustration, we estimate the cost of Debt (CoD) of BIAL by determining the cost of debt for infrastructure firms that have issued debt with a similar credit rating as BIAL.

The control periods for DIAL and MIAL are slightly staggered from that of BIAL and HIAL. To maintain consistency in the cost of equity estimates across the four major PPP airports, we have used the same time-period to estimate of ERP and risk-free rate for BIAL and HIAL as used for DIAL and MIAL. This consistency in approach for the four major PPP based airports is advisable given that there is transient variation in equity risk premium which can differentially impact the cost of equity of these airports.[35]

3.2.1. Methodology Summary

Now that we have the set of comparable airports and computed their respective Proximity Distance Scores w.r.t. BIAL (sec 2.2), we can now move on to estimating the Cost of Equity (CoE) and providing an illustrative example of Fair Rate of Return (FRoR) computation. Here are the steps involved in the process:

1. Unlever the betas of listed Comparable Airports (secs 3.2.32 and 3.3.2)

[34] Anshuman, Biswas, Jain, and Sharma (2019); Predictability of Equity Risk Premium in India.
[35] For instance, the market fell by around 30% in the first three months and then recovered the entire loss by the end of the year. These large fluctuations are unprecedented and related to the Covid crisis. ERP estimates fluctuate between 5.2% to 7.2% over 2020 depending on time at which it is estimated.

2. Next, we estimate Asset Betas for BIAL (secs 3.2.3 and 3.3.3) with Proximity Distance Scores (sec 2.2) as inputs
3. Then, we re-lever Asset Betas to get Equity Betas for BIAL (secs 3.2.4, 3.3.4 and 3.3.4) with Target Gearing Ratios (sec 3.3.4) as inputs
4. Next, we obtain the ***CoE*** **(sec 3.3.9)** using Equity Risk Premium or ERP (sec 3.3.6) and Risk Free Rate (sec 3.3.9) as inputs
5. Finally, we illustrate the computation of the ***FRoR*** **(sec 3.3.9)** with Cost of Debt (CoD) as an input (sec 3.3.7). Please note that this computation is for illustrative purpose only as CoD is time sensitive. The CoD must be estimated based on information available at that point in time in future. The entire process is summarized as a flowsheet in Appendix 4.

3.2.2. Un-levering the Betas of the Listed firms in the Comparable Airports' Set

The comparable set consists of 6 airports – viz. Auckland, Airports of Thailand (AoT), Dublin, Gatwick, Malaysia Airports Holdings Berhad (MAHB) and Sydney. For AoT, MAHB and Sydney, which are listed airports, we can compute equity betas based on market data. We use the following methodology to estimate the asset betas from the equity betas:

- Estimate the equity betas for listed airports from our comparables' set through a regression of returns of these stocks on the returns of the relevant market index using data from Bloomberg.
- Un-lever these equity betas to find the corresponding asset betas using Equation 3.1.

$$\beta_A = \frac{\beta_E}{[1 + (1 - T_C) * \frac{D}{E}]}$$

Equation 3.1 – Unlevering Betas

where

β_A = Asset Beta,

β_E = Equity Beta,

T_C = Marginal Tax Rate,

D/E = **Actual** Market Debt to Equity Ratio

Dublin and Gatwick airports are unlisted but have estimates for asset betas from their respective regulators. Auckland airport is a listed airport, and its beta can be estimated from market data, but the New Zealand regulatory authority has assigned a specific value for the Auckland Airport asset beta after extensively analyzing market data and other airport-specific information. In this case, we give preference to the regulator assigned asset beta because it is based on a comprehensive study.

3.2.3. Estimating Asset Betas for BIAL

Next, we estimate the asset betas for BIAL by two (2) different methods, viz.:

1. Equal weighted average of these 6 airports' asset betas
2. Weighted average of these 6 airports' asset betas. The weights are the inverse proximity score from BIAL using Equation 3.2**.**

$$\boldsymbol{\beta}_A = \frac{\sum_{k=1}^{6}\left(\frac{\boldsymbol{\beta}_k}{PS_{k,B}}\right)}{\sum_{k=1}^{6}\left(\frac{\mathbf{1}}{PS_{k,B}}\right)}$$

Equation 3.2 – Weighted Avg. Betas

where

$ß_A$ = Unlevered Asset betas for BIAL

$ß_k$ = Unlevered asset betas for comparable airports, k, viz. MAHB, Sydney, AoT and Regulator estimated Asset Betas, for Auckland, Gatwick, and Dublin airports.

$PS_{k,B}$ is the proximity score of the comparable airport, k, with respect to BIAL.

The proximity score weighted (PSW) betas represents a more refined estimate of the true asset betas in contrast to the equally weighted counterpart as it incorporates the degree of similarity between BIAL and the airports in the comparable set.

3.2.4. Re-levering the BIAL's Asset Beta to get Equity Beta

We estimate equity beta for BIAL by re-levering the asset beta assuming a **Target** market Debt to Equity (D/E) ratios using Equation 3.3.

$$\boldsymbol{\beta_E = \beta_A * [1 + (1 - T_C) * \frac{D}{E}]}$$

Equation 3.3 – Re-levering Betas

where

$ß_A$ = Asset Beta,

$ß_E$ = Equity Beta,

T_C = Marginal Tax Rate,

D/E = **Target** Market Debt to Equity Ratio

3.2.5. Cost of Equity and FRoR

With all components of CoE now available, we can compute the CoE using the CAPM equation. Once we have CoE, we can also compute FRoR using the Equation 3.4.

$$\boldsymbol{FRoR = (R_D * g) + R_E * (1 - g)}$$

Equation 3.4 – Fair Rate of Return

where

$\boldsymbol{g}$ **=** Target Debt to (Debt + Equity) Ratio

$\boldsymbol{R_D}$ **= Cost of Debt**

$\boldsymbol{R_E}$ **= Post-Tax Cost of Equity**

Apart from CoE, the Cost of Debt (CoD) is the key components of Equation 3.4. The Cost of Debt (CoD) is estimated as the coupon rate for bonds issued with similar credit ratings as BIAL.

The entire process flow with relevant sections numbers is showcased in Appendix 4.

3.3. Results and Discussion

Below, we present all the relevant results leading up to the computation of CoE and FRoR. We start with shortlisting of airports for beta computations followed by asset and equity betas for them. This is followed by a section on Cost of Debt and finally the CoE and FRoR.

3.3.1. Shortlisting Relevant Airports for Asset Betas for BIAL

The comparable set consists of six international airports. Of these, three airports, Sydney, MAHB and AoT are listed companies with traded stocks. Listed airports are chosen to ensure that their equity betas are readily available for computation using price data from a commercial source like Bloomberg. The asset betas for these airports are computed from the estimated equity betas. For the other three airports, Auckland, Gatwick and Dublin, the country regulatory authorities have provided direct estimates of asset betas for the forthcoming control periods.

3.3.2. Results Related to Estimating Asset Betas of Airports in the Comparable Set

We estimate the asset betas for 6 airports (AoT, Auckland, Dublin, Gatwick, MAHB and Sydney) from the comparable set. For three of these airports (AoT, MAHB and Sydney), we use price date to estimate their equity betas and adjust for leverage to calculate their asset betas. For the other three airports (Auckland, Dublin, and Gatwick), we rely on the estimates of asset beta provided by the relevant regulatory authorities. Table 3.1 shows the equity and asset betas of AoT, MAHB and Sydney. The equity betas are obtained from Bloomberg and corresponding asset betas are estimated by un-levering using Equation 3.1. As highlighted, the asset betas range from 0.40 for Sydney to 0.86 for AoT. Table 3.1 shows the regulator estimated asset betas of Auckland, Dublin, and Gatwick. As highlighted, the asset betas range from 0.55 for Dublin to 0.60 for Auckland.

Table 3.1: Asset and Equity Betas for 3 Comparable International Airports

Note: The equity betas are directly sourced from Bloomberg. The asset betas are computed as $\beta_A=\beta_E/[1+(1-T_C)*D/E]$ (*Equation 3.1*). *** Indicates a 99% statistical significance level of beta estimate.

Airport (Col 1)	Equity Beta[36] (Col 2)	Marginal Tax Rates[37] (Col 3)	3-Year Avg. Market Debt Equity (Col 4)	Asset Beta[38] (Col 5)
Sydney	0.5641***	30.00%	0.5859	0.4000
MAHB	1.0573***	24.00%	0.4927	0.7693
AoT	0.8895***	20.00%	0.0456	0.8582

Data Sources: Bloomberg for Equity Betas; Deloitte Inc. for marginal tax rates

Table 3.2: Regulator Estimated Asset Betas for 3 Comparable International Airports

Airport (Col 1)	Regulator Asset Beta (Col 2)	Reference (Col 3)
Auckland	0.60	Table 2.14
Dublin	0.55*	Table 2.17
Gatwick	0.56	Table 2.16

*The regulatory authority has provided two estimates: a low asset beta and a high asset beta. We use the simple average of the low asset beta (0.50) and the high asset betas (0.60), i.e., 0.55.

3.3.3. Results Related to Estimation of Asset Betas for BIAL

Using the methodology described in section 3.2.1, we first computed the asset betas for BIAL using two different techniques, viz. equally weighted and proximity score weighted (Equation 3.2). As discussed earlier as well, the proximity score weighted (PSW) beta better represents the true asset beta as compared to the equally weighted counterpart as they account for the similarity between the Indian airport and the airport in the comparables' set.

[36] Source: Bloomberg data from 2016 – 2018 weekly returns
[37] https://www2.deloitte.com/global/en/pages/tax/articles/global-tax-rates.html, as viewed on 28 Feb 2020
[38] $\beta_A=\beta_E/[1+(1-T_C)*D/E]$ – Equation 3.1

Table 3.3: Asset Betas for BIAL.

Equally weighted is simple average of comparables' asset betas. PSW is the weighted average of the asset betas with the weights being the (inverse) Proximity Score of the airport (Equation 3.2).[39] The proximity score weighted (PSW) beta is a more refined estimate that accounts for airport-specific information.

	Equally Weighted Average Asset Beta	Proximity Score Weighted Average Asset Beta
BIAL	0.6229	0.564689

Recommendation (Proxy for Asset Beta of BIAL)

- *We discussed the two different ways to compute proxies for assets betas of BIAL. Our recommendation based on the proximity score weighted beta estimate is more reliable. The equally weighted approach is useful only when the comparable set of airports is picked from the same environment.*
- *Statistically speaking, if the sample consists of observations from different distributions with different population means, taking a simple statistic like the sample average will be biased. In such cases, a weighted average rather than a simple average in which the weights recognize the degree of difference between the sample observation and the relevant population distribution is considered. Our proximity score weighted beta approach accounts for the "closeness" of the comparable airports to BIAL.*
- *The recommended asset betas for BIAL is **0.564689***

3.3.4. Re-levering Asset Betas of BIAL

Re-levering the asset betas to estimate the equity betas for BIAL is done by assuming a target gearing ratio using Equation 3.3. In Table 3.4, one can see the gearing ratios employed by different international airports for computing the weighted average cost of capital (WACC) in column (2). The column (3) shows the average 5-year book debt to equity ratio (based on paid-up equity capital, as has been done in the case of BIAL). It is evident that the gearing

[39] $\beta_A = \frac{\sum_{k=1}^{6}\left(\frac{\beta_k}{PS_{k,B}}\right)}{\sum_{k=1}^{6}\left(\frac{1}{PS_{k,B}}\right)}$ (Equation 3.2 – Weighted Avg. Betas)

ratio is significantly lower than the book debt to equity ratio for all international airports.[40] The average gearing ratio is 48% but the 5-year average of the book debt to equity ratio is 83%. Further, we plotted the best-fit linear trend between these two variables, as shown in the chart below. We can see that R-square is virtually 0 suggesting that the two variables are unrelated. Furthermore, both the economic and statistical relation between the two variables is negligible. The coefficient is virtually 0 and the t-stats are also insignificant.

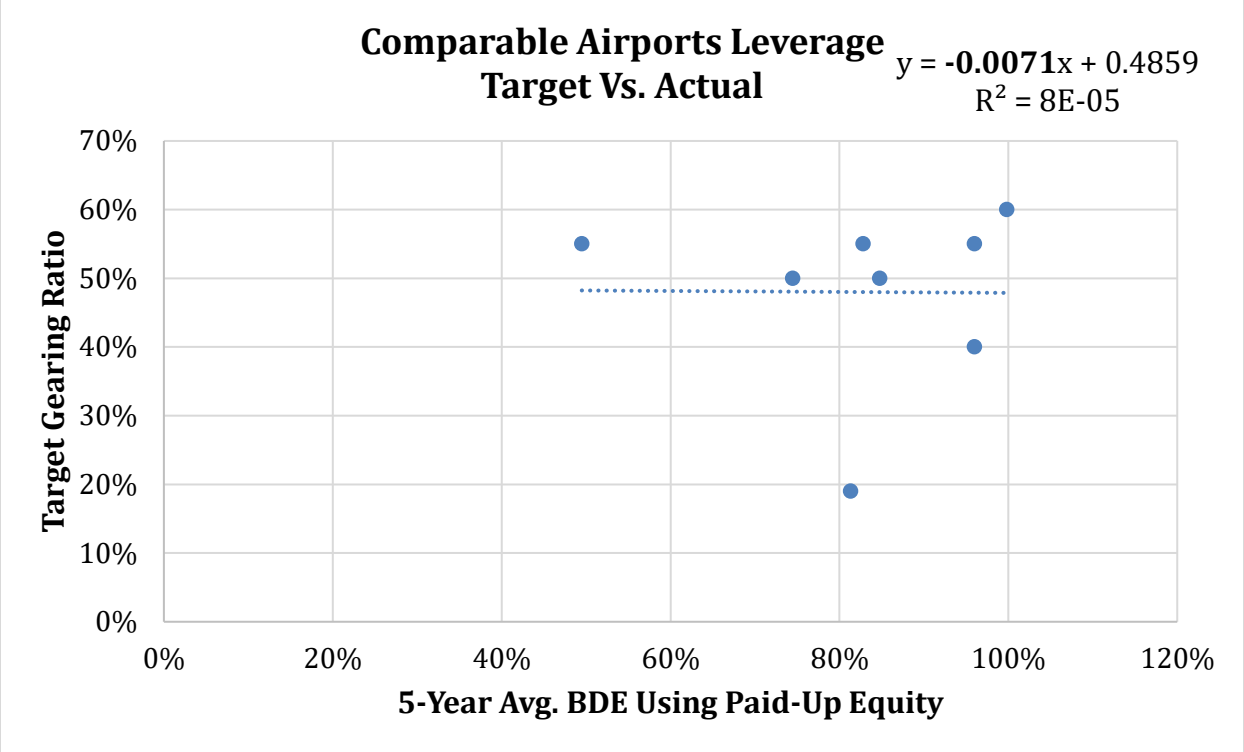
[40] We were able to use a larger comparable set of international airports – this gives us more confidence in the estimates.

Table 3.4: Target Gearing Ratios

Airport	Target Gearing Ratio	5-Year Avg. BDE based on Paid-Up Equity (based on Share Holder Fund)	Citation	Source
(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)
Auckland	19.00%	81.33% (28.61%)	Review of Auckland International Airport's pricing decisions and expected performance (July 2017 – June 2022), November 2018, Pg. 97, Table A1.	https://comcom.govt.nz/regulated-industries/airports/projects/review-of-price-setting-event-3#projecttab
Heathrow	60.00%	99.79% (83.41%)	UKRN, Cost of Capital – Annual Update Report, June 2018, Pg. 11, Table	https://www.ukrn.org.uk/wp-content/uploads/2018/11/2018-UKRN-Annual-WACC-Summary-Update-v2.pdf
Gatwick	55.00%	82.79% (80.14%)	UKRN, Cost of Capital – Annual Update Report, June 2018, Pg. 11, Table	https://www.ukrn.org.uk/wp-content/uploads/2018/11/2018-UKRN-Annual-WACC-Summary-Update-v2.pdf
Sydney	55.00%	49.48% (72.00%)	Pricing Proposal 2016-2021, Pg. 16, Table 9	http://www.airservicesaustralia.com
Melbourne	55.00%	95.96% (75.78%)	Pricing Proposal 2016-2021, Pg. 16, Table 9	http://www.airservicesaustralia.com
Dublin	50.00%	84.75% (48.26%)	Commission for Aviation Regulation, Maximum Level of Airport Charges at Dublin Airport 2014 Determination, Pg. 90, Para 7.118.	https://www.aviationreg.ie/regulation-of-airport-charges-dublin-airport/2019-determination.841.html
MAHB	50.00%	74.46% (43.75%)	MAVCOM Aeronautical Charges Framework, October 2018, Pg. 26, Table 9. (Is 40-60%, but a mid-point average of the two taken)	https://www.mavcom.my/wp-content/uploads/2018/10/181019_Aeronautical-Charges-Framework-Consultation-Paper-Final-1.pdf
Amsterdam	40.00%	95.98% (34.52%)	Amsterdam Airport Schiphol Operation Decree, 2017, WACC - Part C of Appendix to Article 32, Pg. 19.	https://www.schiphol.nl/en/download/b2b/.../1T8kLVjBBmOiaKqOO4WC0K.pdf
Average	**48.00%**	**83.07% (58.31%)**		

Fig 3.1: Regression Results for Market D/E (MDE) vs. Book D/E (BDE) for Listed International Airports

From the data in Table 3.4, we regress the Target Gearing Ratio for the comparable set as a function of their Actual 5-Year Average Book D/E (2013 – 17) period.



There is a good reason to use a lower target gearing ratio rather than the gearing ratio suggested by the debt to book-equity values. First, the WACC should reflect a long-term steady state gearing ratio which may not be reflected in the current gearing ratio. Second, the WACC is supposed to be determined using market value weights for debt and equity. Since equity values tend to rise over time, it is typically the case that market value based debt to equity ratios will be much lower than book debt to equity measures. While the airports do not explicitly mention this factor as a reason for using lower target gearing ratios than that suggested by book ratios, we believe that this factor could be a significant reason.

To get additional confirmation, we consider the four airports for which we have listed equity securities and estimate the 5-year average of the market debt to equity ratio. The 5-year average leverage using market capitalization (MDE) for the comparable set of listed airports (AoT, Auckland, MAHB and Sydney) is equal to 0.3503 (D/E) or 25.94% (D/D+E). These

figures are also much lower than book debt to equity ratios. Given these findings, we can be reasonably assured that the low gearing ratio of the international airports is consistent with the idea that market-based debt to equity ratios should be used in computing the cost of capital.

As an additional benchmarking exercise, we also estimated the relation between the market debt to equity and the book debt to equity ratio of a typical infrastructure firm in India. To estimate the relation between market debt to equity ratio and book debt to equity ratio, we first regressed MDE on BDE for various infrastructure companies, using price data for 37 listed infrastructure companies over the recent 5 years. In other words, we estimated the following empirical relation between the two variables, under the restriction that the intercept is 0.

$$MDE = f * BDE$$

Equation 3.5 – BDE/ MDE Relation

where f is the regression coefficient.

The total valid data points in the clean sample were 121. The filters used to remove outliers in the data were an upper cap of 5 for BDE (equivalent of BDE 83:17) and a lower bound of 0 (no debt). Table 3.5 shows details of data for a total of 37 infrastructure companies, which have 121 market debt equity data points for 5 financial year end (2014-2018) that are regressed against the book debt equity (since these 37 companies were not traded over the entire 5-year period, the number of data points does not exactly match that from a 5-year period). A detailed table of such companies can be found in Appendix 2.

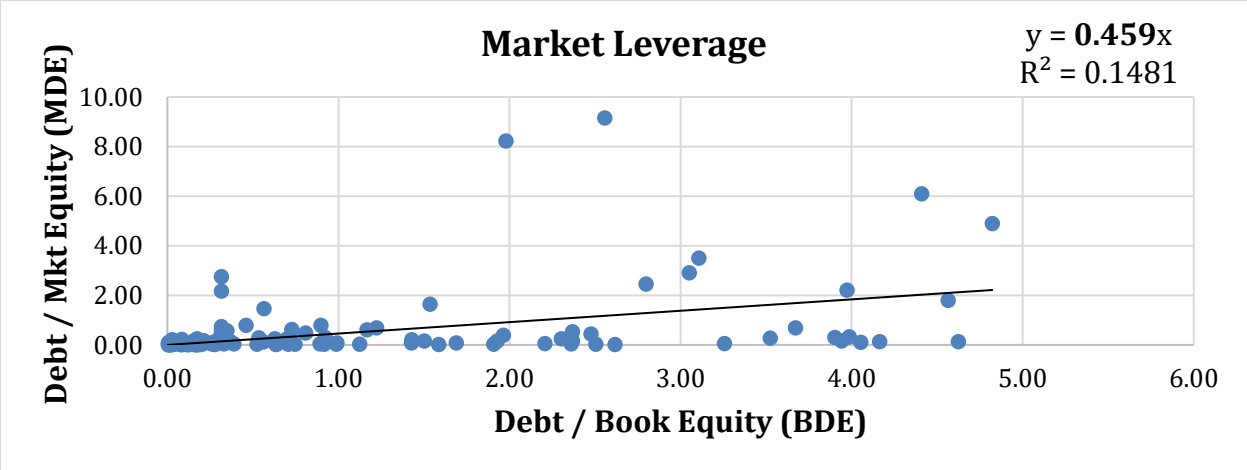
Table 3.5: Number of Infra Companies for MDE to BDE Relation

Availability of Leverage Data (No. of Years) (Col 1)	No. of Companies (Col 2)	Data Points (Col 3)
5	13	65
4	4	16
3	7	21
2	6	12
1	7	7
Total	**37**	**121**

We use this regression coefficient to impute the MDE for BIAL by using the BDE of BIAL. Fig 3.2 and Table 3.6 highlight the results.

Fig 3.2: Regression Results for Market D/E (MDE) vs. Book D/E (BDE) for listed Indian Infrastructure Firms

We regress Market D/E (MDE) for 37 listed Indian infrastructure stocks as a function of their Book D/E over the 5-year (2013–17) period, forcing intercept to 0. The slope gives the typical multiple for converting a given BDE to the corresponding MDE. Hence, MDE = f*BDE; where m is the slope. It turns out to be 0.459 in this case.



Data Source: CMIE Prowess Equity Database

Table 3.6: BDE vs. MDE regression results for listed Indian Infrastructure Firms.

We regress Market D/E (MDE) for 37 listed Indian infrastructure stocks as a function of their Book D/E over the 5-year (2014–18) period, forcing intercept to 0. The slope gives the typical multiple for converting a given BDE to the corresponding MDE. As seen from the table, the slope is significant at 99% CI.

	Coeff. (Col 1)	Std Error (Col 2)	t Stat (Col 3)	p-value (Col 4)	Lower 99.0% (Col 5)	Upper 99.0% (Col 6)
Intercept	0	N/A	N/A	N/A	N/A	N/A
MDE/ BDE (slope)	0.459	0.072	6.382	4.17E-09	0.271	0.648

The MDE/BDE ratio is the slope and conversion multiplier. As observed from Fig 3.2 and Table 3.6, the relationship turns out to be given by:

$$MDE = 0.459 * BDE$$

Equation 3.6 – MDE/BDE (Actual)

Now, assuming a BDE of 2:1, we can infer that the market debt to equity ratio can be estimated as 0.459*2 = 0.918 for a typical infrastructure company in India. This number translates into a gearing ratio of 47.86%, a number that is reasonably close to the average gearing ratio of the set of comparable international airports.

The two independent approaches to assessing the gearing ratio based on market price data provide confidence to us that setting the gearing ratio for BIAL on the basis of the average gearing ratio of a set of comparable international airports will be a procedure consistent with global best practices.

Discussion/Recommendation for Gearing Ratio

- *The target gearing reflects a long-term steady state gearing ratio that is lower (and unrelated) to the current debt to equity ratio.*
- *As per valuation concepts, the gearing ratio used in calculating cost of equity should be based on market value estimates of debt and equity. The fact that the target gearing ratio is typically lower than the actual debt equity ratio is consistent with an approach that uses market value based debt to equity ratio.*
- *As a benchmark, we examined the Indian infrastructure space and found that infrastructure firms employ, on average, a market debt to (debt + equity) ratio of 47.86%. The estimate from this analysis is reasonably close to the 48% gearing ratio used on average by international airports.*
- *Firms often employ high gearing ratio in the hope of reducing the cost of capital. This perception is based on a fallacious argument. While it may seem that a higher percentage of cheaper debt capital would reduce the cost of capital, what is ignored is that the risk of residual equity in highly levered firms increases, thereby offsetting the benefits of sourcing more debt capital (in addition, the cost of incremental debt capital increases as the amount of debt increases). A target gearing ratio lower than the typical debt to equity ratio in a regulated public service discourages firms from employing excessive gearing in the hope of reducing their cost of capital. Thus, regulators often rely on a target gearing ratio to help maintain financial resilience of regulated firms in the long term – a social obligation that is critical for delivery of critical public services.*
- *We recommend that the average gearing ratio (D/D+E) of 48% can be used to a proxy for the gearing ratio of BIAL to estimate their Cost of Equity and Fair Rate of Return.*

3.3.5. Results Related to Estimation of Equity Betas for BIAL

We set the target gearing ratio for BIAL using the average gearing ratio of international airports (48%), We then re-lever the asset betas proxies of BIAL using Equation 3.3 to get the equivalent equity betas.

$$\boldsymbol{\beta_E\,(BIAL) = \beta_A * \left[1 + (1 - T_C) * \frac{D}{E}\right]}$$

$$= 0.564689 * [1 + (1 - 0.3) * 0.9231]$$

$$\boldsymbol{\beta_E\,(BIAL) = 0.9296}$$

Equation 3.7 – Equity Beta for BIAL

Discussion Summary (Equity Beta)

With the target gearing ratio of 48%, we re-levered the proximity score weighted (PSW) asset betas using Equation 3.3 and arrived at the optimal equity beta as: ***BIAL: 0.9296****.*

3.3.6. Equity Risk Premium

The ERP is an essential input in the implementation of the Capital Asset Pricing Model. It captures the additional return demanded by investors for holding equity shares in contrast to holding risk-free deposits (say in a bank in which the deposit is insured against default). It reflects the investing population's compensation for taking up equity risk.

There are various estimates of equity risk premium, depending on the methodology used and the time period considered.[41] The most popular method is to use the historical risk premium as a proxy for the equity risk premium (ERP) going forward. This estimate has been found to be the best predictor of future ERP.[42] In general, the other predictors (e.g., dividend yield, earnings to price ratio, default spread, etc.) fare worse than the historical average as a predictor of ERP. To broad base the estimation of ERP, we also consider a second methodology, namely, the implicit forward-looking ERP (also referred to as the Implied ERP) based on the current value of the stock market index. Using a simple Gordon Growth model based on dividend growth estimates, one can impute the ERP that is consistent with current valuations of the stock market. Finally, one can also rely on a survey methodology to infer

[41] For instance, a recent study by Manish Saxena (*Valuation Insights: Equity Risk Premium (ERP) for Indian Market*, Grant Thornton, October 2015) has quoted ERP's ranging from 4.0% - 12.50% from various studies such as Jayant Varma & Samir Barua (2006), JM Morgan Stanley (2006), Rajneesh Mehra (2006), Banco de Portugal (2008), Morgan Stanley (2010), VC Circle (2010), ISES Survey (2011) and Goldman Sachs (2011-12). However, the studies are outdated, and their ERP estimates cannot be used for estimating Cost of Equity for Bangalore Airport for the third control period (FY2021-22 to FY2025-26). The paper can be found at, as viewed on 28 Feb 2020:
https://www.grantthornton.in/globalassets/1.-member-firms/india/assets/pdfs/grant_thornton-valuation_insights-october_2015.pdf

[42] Ivo Welch and Amit Goyal; A Comprehensive Look at The Empirical Performance of Equity Premium Prediction; The Review of Financial Studies / v 21 n 4 2008.

the consensus view of ERP. A third methodology is based on Damodaran's model of emerging market equity risk premium based on country risk premium.

In the first approach, we estimate ERP using the historical average of ERP over the 2000-2018 period. Asset pricing studies are typically dependent on a much longer time series to infer meaningful estimates. However, India underwent significant structural changes over time (the pre-liberalization period prior to 1990s and the advent of market liberalization during the 1990s), thus rendering prior data questionable and of lower reliability due to various exogenous reasons. Consistent with these arguments, Anshuman et al (2019) rely on data from the post-2000 period. They report a geometric mean of 7.78% as the estimate of ERP.[43]

The choice of a geometric mean as a proxy for the ERP for long-term projects follows from the arguments stated by Damodaran.[44] The CAPM is a one-period model and arithmetic means works well only if the annual returns in the stock and bond markets are serially uncorrelated. However, stock and bond returns are serially correlated in actual data. This serial correlation is particularly important when we estimate ERP for longer horizons (say, 10 years). In summary:

- Arithmetic mean is more appropriate to use if the returns are uncorrelated.
- Geometric mean is more appropriate for longer horizons in which returns are found to be serially correlated.

Second, we rely on a study by Grant Thornton that estimates a forward-looking ERP for India. This ERP estimated is an imputed measure based on the Gordon Growth model. The inputs are market index data and estimates of dividend growth rates of stocks in the market index. The study uses Nifty market index as a proxy for the market index. The NIFTY market index consists of 50 leading Indian companies that fairly represent all the leading industry sectors in India. To estimate the forward-looking ERP, the study uses a 3-stage Gordon's Growth

[43] Anshuman, Biswas, Jain and Sharma, "*Predictability of Equity Risk Premium in Indian Equity Markets*", IIM Bangalore working paper (2019), https://www.iimb.ac.in/node/6984

[44] http://pages.stern.nyu.edu/~adamodar/New_Home_Page/datafile/ctryprem.html Country Default Spreads and Risk Premiums as of 1 July 2020, viewed on 12 Dec 2020.

Model. In their study, for Financial Year (FY) 2018-20, the study uses a growth rate of 13% during 2021-25 based on the nominal GDP for India as calculated by IMF, a growth rate of 10% for the period from 2026 onwards, and a perpetual growth rate of 7.50% henceforth. Under these assumptions, the study estimates a forward ERP estimate of 8.00%.[41]

In the third approach, we try out Damodaran's methodology computing the Indian equity risk premium based on the U.S implied equity risk premium and the country default spread. The advantage of this approach is that the mature market risk premium has been derived from a much longer historical time series (1960-2018). Damodaran derives the Indian ERP by *adding* an adjustment factor that reflects the sovereign risk estimate of the Indian equity markets. To derive this adjustment factor, Damodaran employs two proxies, one based on rating of sovereign bonds and the other based on CDS spreads, and, in both cases, modifies this adjustment factor by the average ratio of equity volatility and bond volatility across emerging markets (= 1.23). For instance, Damodaran's estimate of ERP for India based on bond ratings is given by the following: 5.96% (mature market implied risk premium) + 1.23*2.15% = 8.60%. Damodaran's CDS based Indian ERP is given by 5.96% + 1.23*(1.85%-0.30%) = 7.87%.[45]

Given these four estimates, we define the proxy for ERP in our study as the simple average of these estimates, i.e., our proxy for ERP is (7.78% + 8.00% + 8.60% + 7.87%)/4 = 8.06%. This averaging procedure helps eliminate the effect of biases implicit in each of the three studies.[46]

[45] The CDS for US of 30 bp has been subtracted from the Indian CDS of 185 bp to get an estimate of the adjusted CDS for India.

[46] Note that Damodaran's approach is ad-hoc and has no theoretical basis. Under a proper application of the CAPM model to a two-country setting, equity risk premium and beta should reflect expected foreign exchange appreciation (see Equation (10) in Kruschwitz, Mandi and Löffler, Business Valuation Review, March 2012 DOI: 10.5791/11-00017.1). Given these confounding issues, we rely on an averaging procedure to estimate the Equity Risk Premium.

Discussion Summary (Equity Risk Premium)

We focused on three recent studies that document the equity risk premium for India. Our primary criterion is that the estimates should be based on market data.

(i) Anshuman et al. (2019) give an estimate of 7.78% based on the historical mean, which is known to be best predictor of ERP across the world (Welch and Goyal (2008), Anshuman et al (2019)). However, the accuracy of ERP estimates also depends on the length of the sample period. The greater the duration, lower are the standard errors. Anshuman (2019) is based on a relatively shorter period (2001-2018).

(ii) Damodaran recommends two estimates: 7.87% based on CDS spreads and 8.60% based on bond ratings, which are known to be sluggish. Damodaran's estimates are based on adjusting the mature country's ERP and therefore is an indirect measure of Indian ERP that only partially reflects the Indian market price data.

(iii) The Grant Thornton report (2017) gives a forward-looking estimate of 8%. It is based on market data but is based on subjective estimates of dividend growth rates given by analysts.

Given these four estimates, each of which is subject to biases, we define the proxy for ERP in our study as the simple average of the four estimates, i.e., our proxy for ERP is (7.78% + 7.87% + 8.60% + 8%)/4 = 8.06%. This averaging procedure helps eliminate the effect of biases implicit in each of the three studies.

3.3.7. Risk Free Rate

The Risk-Free Rate for a market is the yield on the safest security in that market, typically the debt issued by the Government. In this case we consider four securities issued by the Government of India. Firstly, we obtain the average yield of the 10-year Government of India (GOI) bonds over the past 18 years – 7.56%. Next, we look at the present yield on three GOI bonds – the 1-year Treasury Bill yielding 6.81%, the 3-year GOI bond yielding 7.15% and the 10-year GOI bond yielding 7.60%. Given the long-term nature of infrastructure cash flows, we use the average yield on the 10-year GOI bond (instead of the current risk-free rate) to estimate the relevant Risk-Free Rate. In asset pricing studies, it is useful to look at as a long

historical time series as possible. Given the series of significant reforms during the 90s, we considered the period 2000-2018 for both ERP and Risk-Free rate for maintaining consistency.[47]

3.3.8. Cost of Debt – Illustrative Purpose only

The following section provides an estimate of the cost of debt of BIAL as an illustrative exercise. In general, cost of debt (CoD) must be estimated annually based on the latest information as of that date. The estimates developed for cost of debt in this section have no purpose other than to illustrate the computation of the Fair Rate of Return (FRoR), as discussed further down. Both the CoD and FRoR estimates in this report have no bearing on future annual CoD and FRoR estimates, which would have to be estimated based on information available at that point in time in future.

To estimate the Cost of Debt (CoD) of comparable debt instruments in India, we considered a total of 17,665 debt instruments (Debt Instruments, Commercial Papers and Certificate of Deposit) as per NSDL.[48] Of these, 709 are rated 'AA Negative' as per CARE, CRISIL, ICRA, Brick Work Ratings, India Ratings & Research, SME Ratings and Acuite Ratings. BIAL is rated "AA Negative" by CRISIL, as of 17 Jun 2020. The number of debt instruments issued, from 01/01/2018 till 31/12/2020 of the said rating is 264. Of these, 11 were by infrastructure companies. Table 3.7 gives the average coupon rate of these 11 instruments.

[47] The Risk Free used in this study reflects default risk and is consistent with the historical average estimate and the implied forward-looking estimates of equity risk premium but inconsistent with the estimates of Damodaran (because Damodaran's estimates already include a default spread). However, given that under the CAPM, Damodaran's methodology is questionable (see Kruschwitz, Mandi and Löffler, Businees Valuation Review, 2012, DOI: 10.5791/11-00017.1), we use the Risk-Free Rate that is consistent with the historical average estimate and the implied forward-looking estimates of equity risk.

[48] https://nsdl.co.in/downloadables/list-debt.php

Discussion Summary (Cost of Debt – Illustrative Purpose Only)

- *We estimated the average yields of bonds of comparable infrastructure companies (AA bonds). The estimate was 10.05%.*
- *For illustrative FRoR calculations, we use the CoD of 10.05% for BIAL.*
- *Going forward, AERA should seek inputs from the airport operator and accordingly estimate the Cost of Debt as market conditions evolve.*

Table 3.7: Estimation of Cost of Debt (CoD) – For Illustrative Purpose only

Debt Instrument Issuer	Issue Date	Maturity Date	Coupon Rate
AP CR Development Authority	Aug-18	Aug-24	10.32%
AP CR Development Authority	Aug-18	Aug-25	10.32%
AP CR Development Authority	Aug-18	Aug-26	10.32%
AP CR Development Authority	Aug-18	Aug-27	10.32%
AP CR Development Authority	Aug-18	Aug-28	10.32%
G R Infraprojects Ltd.	Nov-18	May-22	9.68%
G R Infraprojects Ltd.	Nov-18	Sep-21	9.69%
Torrent Power Ltd.	May-19	May-24	10.25%
Torrent Power Ltd.	May-19	May-23	10.25%
Torrent Power Ltd.	May-19	May-22	10.25%
Pune Solapur Expressways Pvt. Ltd.	Sep-20	Mar-29	8.80%
Overall Cost of Debt (Average)			**10.05%**

Source: https://nsdl.co.in/downloadables/list-debt.php

3.3.9. Cost of Equity (CoE) and Fair Rate of Return (FRoR)

Using the equity betas shown in Equation 3.7, we compute the CoE using the CAPM. Here, we discuss the recommended CoE and FRoR estimates for BIAL. For the third control period

(FY2021-22 to FY2025-26), Table 3.8 shows these results. The entire process flow with relevant sections numbers is showcased in Appendix 4.

Table 3.8: Variables Used to Estimate CoE and FRoR

The re-levering is based on the following equation $\beta_E=\beta_A*[1+(1-T_C)*D/E]$ – (Equation 3.3 – Re-levering Betas). Also, the asset betas (β_A) used are the Equally Weighted betas (**0.6229**) for BIAL. Also, the asset betas (β_A) used are the Proximity Score Weighted (PSW) betas, **0.562659 for BIAL**. The Cost of Debt (R_D) is for illustrative purpose only.

1. Asset Beta (Proximity Score Weighted) *(β_A)*	
BIAL	0.564689
2. Risk Free Rate *(R_f)*	
10-Year GOI Bonds, 18-Year Daily Avg.	7.56%
3. Equity Risk Premium *(ERP)*	
Simple Average of estimates from four studies	8.06%
4. Cost of Debt* *(R_D)*	
Estimated using 'AA -' rated Debt Instruments from NSDL	10.05%

*Illustrative Purpose only. Refer section 3.3.7 for details.

Table 3.9: Estimation of Cost of Equity (CoE) for BIAL

This table summarizes the results for BIAL and highlights the 2 important variants of D/E ratios. Of these, we recommend target gearing ratio of 0.9231 or 48:52. The asset betas are the Proximity Score Weighted (PSW) weighted betas, given by $\boldsymbol{\beta}_A = \frac{\Sigma_{k=1}^{6}\left(\frac{\beta_k}{PS_{k,B}}\right)}{\Sigma_{k=1}^{6}\left(\frac{1}{PS_{k,B}}\right)}$ (Equation 3.2). Further, these are converted to equity betas by re-leveraging using the equation $\beta_E=\beta_A*[1+(1-T_C)*(D/E)]$ – (Equation 3.3 – Re-levering Betas). The CoE is computed using the CAPM equation, $\boldsymbol{R_E = R_f + \beta_E (R_M - R_f)}$, Equation 1.1. FRoR is computed as $\boldsymbol{FRoR} = (\boldsymbol{R_M} * \frac{\boldsymbol{D}}{\boldsymbol{D+E}}) + [\boldsymbol{R_E} * (\boldsymbol{1} - \frac{\boldsymbol{D}}{\boldsymbol{D+E}})]$, Equation 3.4.#

Airport: BIAL (Col 1)	Gearing Based on Target Gearing Ratio (Col 2)	Gearing based on MDE-Equity of BDE 2:1 (Col 3)
Asset Beta	0.564689	0.564689
Gearing Ratio (D/E)	0.9231**	0.9180***
Gearing Ratio (D/D+E)	48.00%	47.86%
Equity Beta	0.9296	0.9276
Risk Free Rate	7.56%	7.56%
Equity Risk Premium	8.06%	8.06%
Cost of Equity	**15.05%**	**15.04%**
Cost of Debt$	10.05%	10.05%
Fair Rate of Return##	**12.65%**	**12.65%**

The tariff computation reflects a pass through of the annual taxes payable, thus the Cost of Equity (R_E) used in the FRoR formula is a post-tax cost of equity. Since taxes are covered by tariffs, tax deductibility of interest is irrelevant for the airport operator and the cost of debt should not reflect any interest tax shield benefits.
**Target Gearing Ratio – calculated using average suggested gearing by the regulators of 8 comparable international airports.
***Market Debt Equity equivalent of BDE using the factor 0.459.
$Illustrative purpose only. This varies significantly depending on market conditions.
FRoR is an illustrative computation only.

Recommendations for Cost of Equity

Our final recommendation for CoE is based on the following parameters:

- *Gearing Ratio: Target gearing ratio of 48%.*
- *Risk-Free Rate of 7.56% based on the average 10-year GOI yield over 2001-2019. It is good practice to use as much historical information as possible. Prior to 2000, there were significant structural changes that were triggered by 1991 reforms, so we used the period 2001-2019 given that some degree of stability would have been obtained since 1991 reforms.*
- *ERP of 8.06% is based on an average of estimates from three studies*
- *Proximity Score Weighted (PSW) Asset Beta for BIAL: 0.564689*
- ***CoE estimate** of BIAL is **15.05%***
  - *This estimate is consistent with the findings of survey-based estimates of CoE across sectors in the Indian economy. Fig 3.3 gives the sectoral CoEs for India.*

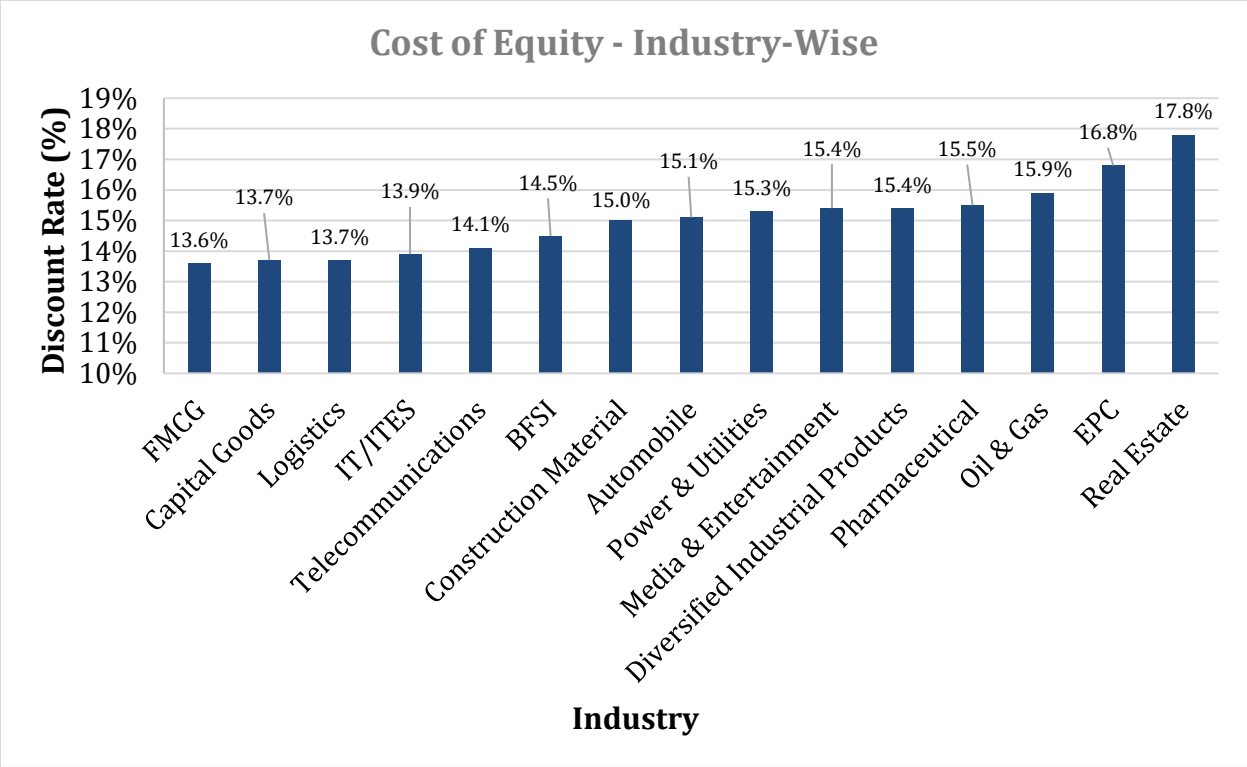
*Illustrative **FRoR** estimate is based on an illustrative cost of debt of 10.05% (note that this is not a recommendation): FRoR of BIAL: **12.65%***

3.3.10. Survey Estimates of Cost of Equity

The chart below presents the findings from an Ernst & Young survey on the variation of cost of equity across different sectors in India. Cost of equity varies from a low of 13.6% for the FMCG sector to 17.8% for the real estate sector.

Fig 3.3: CoE by Sector

The chart shows the sector-wise breakup of CoE in India.



Source: Navin Vohra, Cost of Capital – India Survey, 2017, Ernst & Young

3.4. Conclusion and Final Recommendation

In this section, we estimated the Cost of Equity (CoE) and provided an illustrative example of Cost of Debt (CoD) and Fair Rate of Return (FRoR) computations. First, we computed a proximity score weighted average beta of a comparable set of international airports as a proxy for the asset beta of BIAL. Next, we re-levered this asset beta into an equity beta using the recommended target gearing ratio, as determined by the average suggested gearing ratio of a comparable set of international airports. The equity beta was then used to compute the

Cost of Equity as per the CAPM. . We discussed the Cost of Debt (CoD) and FRoR using an illustrative example. The final recommendations are shown in Table 3.10.

Table 3.10: Final Recommendations

Variable (Col 1)	BIAL (Col 2)
Asset Beta based on Proximity Score Weights of comparable set	0.564689
Target gearing ratio (D/D+E)	48%
Target gearing ratio (D/E)	0.9231
Equity Beta	0.9296
Risk Free Rate	7.56%
Equity Risk Premium	8.06%
Cost of Equity	**15.05%**
Cost of Debt (CRISIL Rating)$	10.05%
Fair Rate of Return#	**12.65%**

$Illustrative purpose only. This varies significantly depending on market conditions.
#FRoR is an illustrative computation.

3.4.1. Utility for Estimating CoE (and FRoR Computations)

Based on varying set of assumptions, multiple other variants of CoE and FRoR are possible with varying estimates of betas, ERP, Risk-Free Rate, etc. The MS-Excel utility (AERAExcelUtility.xlsm) supplied along with this report gives all possible variants discussed in this study. It gives the CoE and FRoR based on user inputs for different variables. This section discussed the said Excel Utility. The Utility opens to the screenshot provided in Fig 3.4. As can be observed, the user has a choice of 5 variables' input, viz.

1. Target capital structure based on book D/E Ratio (BDE): This ranges from 35:65 to 85:15 with step increment of 5%.
2. Equity Risk Premium (ERP): four different choices of ERP are available:
    a. Damodaran, 2019, (Scaled CDS) – 8.60%

b. Damodaran, 2019, (Scaled DS) – 7.87%

c. Anshuman et al. – 7.78%

d. Grant Thornton, Forward Estimate – 8.00%

We employ a simple average of these 4 estimates (a-d) – 8.06%

Fig 3.4: Screenshot of User Inputs in Excel Utility

Note: **Cost of Debt** (CoD) in this fig. is illustrative only considering 2019 debts. This varies significantly depending on market conditions as discussed in section 3.3.7
Ref: AERAExcelUtility.xlsm

3. Risk-Free Rate: 4 different values of Risk-Free Rates are available:
    a. 10-Year GOI bonds daily averaged over 18 years – 7.56%
    b. 1-Year T-Bill – 6.81%
    c. 3-Year GOI Bonds – 7.15%
    d. 10-Year GOI Bonds, current (Jan 2019) – 7.6%
4. Asset Beta: As discussed, the proximity score weighted as well as the equal weighted betas is available as user input options.

Once these choices are made, the Utility automatically takes the corresponding values and displays the same.

Fig 3.5 shows the same. The results are displayed as highlighted in Fig 3.6.

Fig 3.5: Values corresponding to the variables based on user input

Values Derived from User Choices	
Target Gearing Ratio	48.00%
Equity Risk Premium	8.06%
Risk Free Rate	7.56%
Asset Beta	0.564689

Fig 3.6: Final Output in the Excel Utility

Output	
Equity Beta	**0.9296**
Cost of Equity	**15.05%**
Illustrative Fair Rate of Return	**12.65%**

Note: **Fair Rate of Return** (FRoR) is an illustrative computation only and varies significantly depending on CoD as discussed in section 3.3.7

Appendix 1: Summary of ToR Relevant for BIAL Cost of Capital

1. Background[49]

The Authority had determined 'Cost of Equity' for private sector in the year 2011. Now 7 years have been lapsed, hence the Authority intends to conduct the study afresh in the current scenario to perform its statutory regulatory functions.

The Cost of Capital of FRoR (Fair rate of Return) is a significant influencer when Rate of Return Regulation is the opted method of Economic Oversight. The intent of such rate of return is to embody the reasonable return expectation of ALL investors in the project. Regulatory precedents at the time of choosing such Economic Oversight in India favored the use of WACC in which the COE would be determined with the help of the CAPM model.

While other determinants such as debt and capital structure, cost of debt, leverage levels etc., are explicit or evident, it is Cost of Equity in the FRoR formula (that determines WACC), which remains the challenge.

2. Scope of Work

a) Study of relevant environment, trends in airport capitalization
b) Study airport-specific determinants of Cost of Capital with specific focus on Cost of Equity
c) Recommendations on Cost of Equity
d) Follow-on activities

3. Study of the current environment and trends in airport capitalization

Assist the Authority in:

a) Study of capitalization structure, funding mechanisms, divestment deals reported in recent projects in Asia/Europe, investor returns and co-relation to their return models in these cases.

[49] Ref: Annexure 1 of agreement signed between IIMB and AERA on 16 Mar 2020

b) Study recent airport asset divestment cases witnessed in PPP/Other projects in India and/or region. Understand implication of such deals on stakeholder behavior, impact on return models, passenger tariff & capital gains realized & their co-relation to FRoR & Cost of Equity & reason for absence of co-relation.
c) Prepare an observation summary stating how and why cases from a) and b) have impacted and influenced the determinants of FRoR, in particular Cost of Equity, CAPM model and its underlying premises.
d) Trace developments in both Business and Regulatory environment from 2009 (beginning of Airport regulation) to evaluate the impact of change in underlying assumptions for CAPM model.
e) Study to also cover prevalent trends and developments in other regulated infrastructure intensive industries like Power, Roads, etc.

4. Study airport-specific determinants of Cost of Capital with specific focus on Cost of Equity

In the background of study detailed above, an airport-specific study should be undertaken according importance to all determinants of Cost of Capital, but specifically focusing on Cost of Equity including:

a) **Capital Employed Structure:** Study the components of the capital employed, suitability to the airport project, its feasibility and sustainability.
b) **Share-holding pattern:** Study the composition of shareholders, their holding period, their prevalent divestment scenario and opportunities and possible impact on Cost of Equity.
c) **Cost of Equity:** Study the impact of the cost of equity determined for the previous control periods, suggestions for improvement, impact on the passenger fee/ aeronautical charges. Study of the scenario must also cover expectations on return or cost of equity, risk-free return, equity market risk premium, equity beta, asset beta, taxation, etc.

d) **Dividend distribution policy:** Study the specific airport's dividend distribution policy, and application of Dividend relevance theory in determination of Cost of capital.

Other Determinants

a) **Cost of debt:** Impact of actual cost of debt for previous control periods, variance to projections, suggestions for improvement, impact on passenger fee/aero charges.
b) **Debt Structure, Leverage level:** Assessment of the efforts of the Airport in raising Debt via different avenues, Debt service cost reduction & negotiation efforts.
c) **Debt standing & Market perception of the Airport/Major shareholder:** Risk profile of the Airport operator and/or its largest shareholder and consequent impact on cost of debt.

5. Recommendations on Cost of Equity

Recommendations to include:

a) Cost of Equity – Risk-free return, risk premium and beta levels.
b) Feasibility of adopting a normative approach with regards to the optimum capital structure and debt-equity gearing
c) Alternative models for determination of cost of equity

6. Follow-on Activities

a) Assist in drafting of consultation paper for determination of cost of equity and undertaking stakeholder consultations and consolidating comments received from various stakeholders, preparing clarifications on comments thereof.
b) Assist in drafting the Order on determination of cost of equity.

Appendix 2: Set of Indian Infrastructure Companies

A data set of 37 Indian Infrastructure companies for 5 Years (2014-18) was used to establish the relationship between Market and Book Debt Equity of a company in Equation 3.6. However, not all 37 companies traded in those 5 years. The following table clearly shows which company was traded in the financial year out of such 5 years:

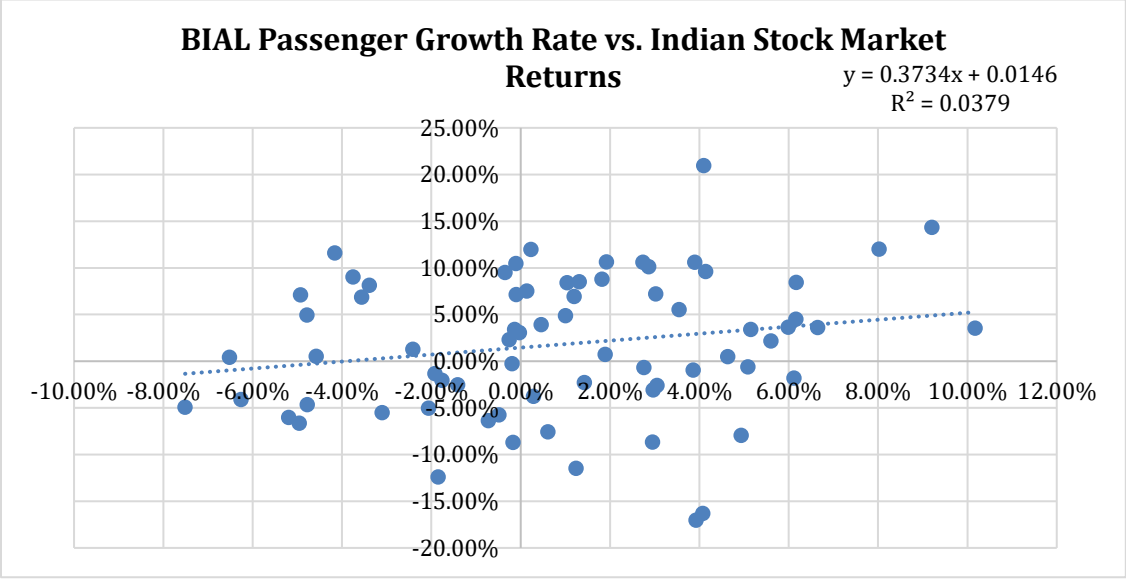
S. No.	Company Name (Col 1)	Traded in Financial Year (Col 2)	Number of years (Col 3)
1	B S Ltd.	2014 - 2018	5
2	C C L International Ltd.	2014 - 2018	5
3	G P T Infraprojects Ltd.	2014 - 2018	5
4	G T L Ltd.	2014 - 2018	5
5	I T D Cementation India Ltd.	2014 - 2018	5
6	Jyothi Infraventures Ltd.	2014 - 2018	5
7	N C C Ltd.	2014 - 2018	5
8	Nu Tek India Ltd.	2014 - 2018	5
9	P N C Infratech Ltd.	2014 - 2018	5
10	Precision Electronics Ltd.	2014 - 2018	5
11	R P P Infra Projects Ltd.	2014 - 2018	5
12	Shriram E P C Ltd.	2014 - 2018	5
13	Vishvas Projects Ltd.	2014 - 2018	5
14	Indo-Asian Foods & Commodities Ltd.	2014 - 2017	4
15	Navkar Builders Ltd.	2014 - 2017	4
16	Sadbhav Infrastructure Project Ltd.	2015 - 2018	4
17	Simplex Projects Ltd.	2015 - 2018	4
18	Excel Realty N Infra Ltd.	2014 - 2016	3
19	Gammon Infrastructure Projects Ltd.	2015 - 2017	3
20	K E C International Ltd.	2014 - 2016	3
21	M B L Infrastructures Ltd.	2014, 2016 - 2017	3
22	Marg Ltd.	2015 - 2017	3
23	Maruti Infrastructure Ltd.	2016 - 2018	3
24	Ruchi Infrastructure Ltd.	2014 - 2016	3

25	Capacit'e Infraprojects Ltd.	2017 - 2018	2
26	Essar Ports Ltd.	2014 - 2015	2
27	G M R Infrastructure Ltd.	2014 - 2015	2
28	P V V Infra Ltd.	2016 - 2017	2
29	Pratibha Industries Ltd.	2017 - 2018	2
30	Suvidha Infraestate Corpn. Ltd.	2014 - 2015	2
31	Atlanta Devcon Ltd.	2016	1
32	Dilip Buildcon Ltd.	2017	1
33	I L & F S Engg. & Construction Co. Ltd.	2014	1
34	Kalpataru Power Transmission Ltd.	2014	1
35	Prime Focus Ltd.	2018	1
36	Valecha Engineering Ltd.	2017	1
37	Yuranus Infrastructure Ltd.	2015	1

Appendix 3: Demand Function in the Indian Context

Charts 1 shows the results for BIAL. The regression comprises month-on-month stock returns from 2013–2018 to the month-on-month passenger growth rate in the same period for BIAL.

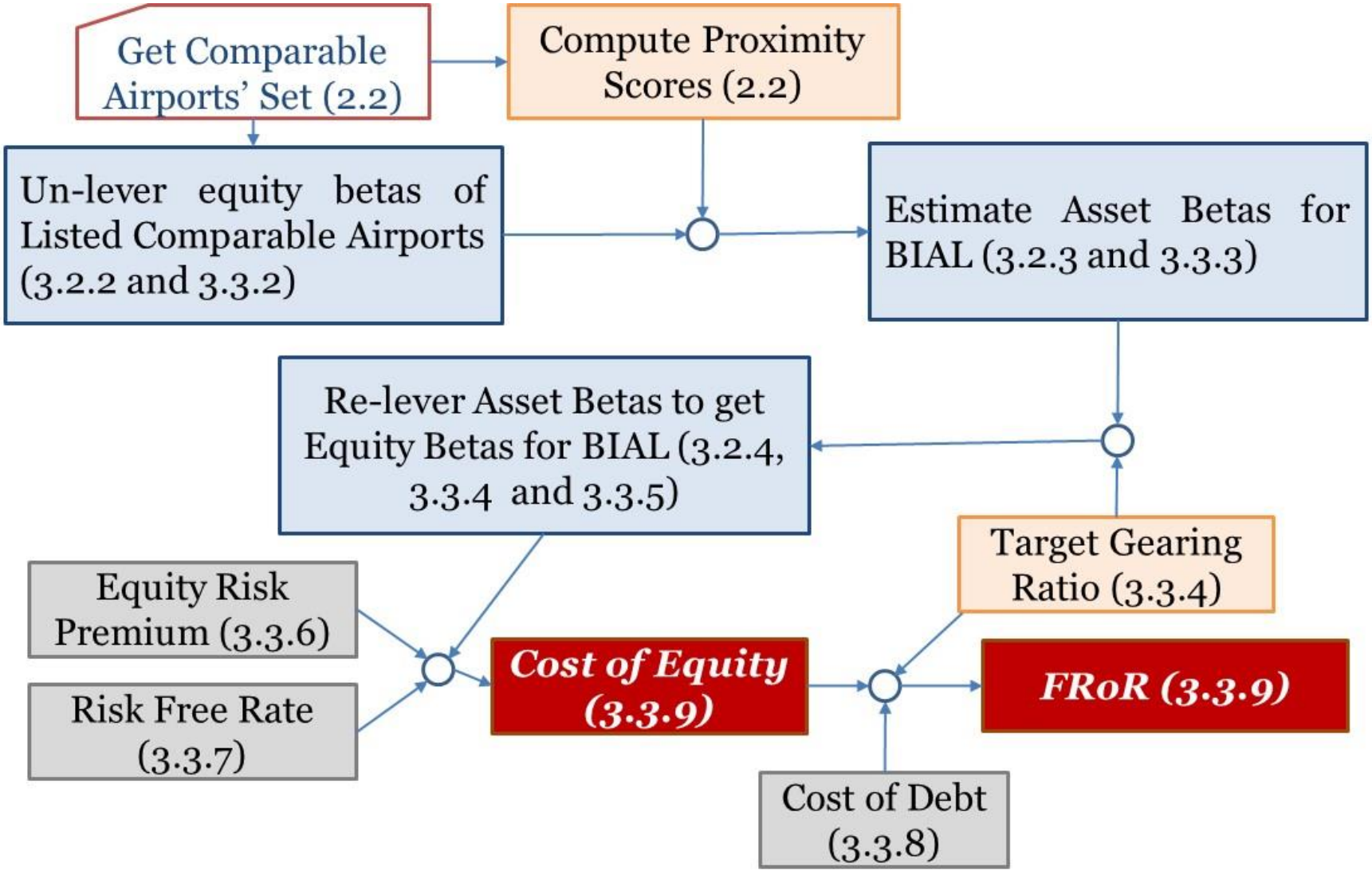
Chart 1: BIAL Passenger Growth Rate vs. Indian Stock Market Returns from 2013–2018



	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 99.0%	Upper 99.0%
Intercept	0.0146	0.0091	1.6112	0.1117	-0.0035	0.0326	-0.0035	0.0326
slope	0.3734	0.2266	1.6479	0.1039	-0.0786	0.8253	-0.0786	0.8253

As highlighted in the charts, the slope (proxy for asset beta) is ~0.37 for BIAL. However, while demand risk is low, there could be other uncertainties playing out.

Appendix 4: Flowchart to compute Cost of Equity (CoE) and FRoR*



**** The numbers in bracket indicate the respective section number in the report.***

Appendix 5: Section-wise Indexing of Terms of Reference (ToR)

Clause 3a. Study of capitalization structure, funding mechanisms, divestment deals reported in recent projects in Asia/Europe, investor returns and co-relation to their return models in these cases.		
Subject	**Section(s) of the Report**	**Comments/Caveats**
Document cases on airport divestments in Asia/Europe with focus on:		
Capitalization	2.2.1	
Funding mechanism	2.2.2	
Investor returns	2.3.1	
Correlation to their return models	2.2.3	The last part of section discusses this and also does a comparative study w.r.t. Indian airports (Ref. Table 2.11 and Table 2.12.)
Clause 3b. Study recent airport asset divestment cases witnessed in PPP/Other projects in India and/or region. Understand implication of such deals on stakeholder behavior, impact on return models, passenger tariff & capital gains realized and their co-relation to FRoR & Cost of Equity and reason for absence of co-relation.		
Subject	**Section(s) of the Report**	**Comments/Caveats**
Same as 3a for Indian airport disinvestment in all respects along with	2.2.1 – 2.2.3	
Implications on stakeholder behavior	2.3.2	The case of Bangalore divestment is discussed. MIAL could not be discussed for lack of recent data
Impact on return models, passenger tariff and capital gains and their correlation to FRoR	2.2.3	Indian Airports (DIAL, BIAL, MIAL and HIAL) are compared to international comparables in terms of their IRR
Reason for absence of correlation	Last part of the section 2.2.3	Explicitly gives parameters to find the correlation and the absence currently observed (Ref Table 2.11 and Table 2.12)

3c. Prepare an observation summary stating how and why cases from a) and b) above have impacted and influenced the determinants of FRoR in particular Cost of Equity, CAPM model and its underlying premises.		
Subject	**Section(s) of the Report**	**Comments/Caveats**
1. Document Determinants of FRoR (CoE in focus) 2. Impact of 3(a) and 3(b) on the same	2.4	
3d. Trace developments in both Business and Regulatory environment from 2009 (beginning of Airport regulation) to evaluate the impact of change in underlying assumptions for CAPM model	2.1	
3e. Study to also cover prevalent trends and developments in other regulated infrastructure intensive industries like Power, Roads, etc.	2.3.3	Discusses InVITs

Subject	Section(s) of the Report	Comments/Caveats
4a. Capital Employed Structure: Study the components of capital employed, suitability to the airport project, its feasibility and sustainability	2.2.1	
4b. Share-holding pattern: Study the composition of shareholders, their holding period, their prevalent divestment scenario and opportunities and possible impact on Cost of Equity	2.2.1	Refer to Table 2.7 - Table 2.10
4c. Cost of Equity: Impact of the cost of equity determined for the previous control periods, suggestions for improvement, impact on the passenger feel aeronautical charges. Study of the scenario must also cover expectations on return or cost of equity, risk-free return, equity market risk premium, equity beta, asset beta, taxation, etc.	3.2.5 and 3.3.9	
4d. Dividend distribution policy: Study on the specific airport's dividend distribution policy, application of Dividend relevance theory in determination of Cost of capital	2.1 and 2.3.1	Fig. 2.7 and Table 2.11 and Table 2.12
4 (Others) a. Cost of debt: Impact of actual cost of debt for previous control periods, variance to projections, suggestions for improvement, impact on passenger fee/aero charges	3.3.8	
4 (Others) b. Debt Structure, Leverage level: Assessment of the efforts of the airport in raising Debt via different avenues, Debt service cost reduction and negotiation efforts	3.3.4	Table **3.4**
4 (Others) c. Debt standing and Market perception of the Airport/Major shareholder: Risk profile of the airport operator and/or its largest shareholder and consequent impact on cost of debt	3.3.8	Table 3.7

Subject	Section(s) of the Report	Comments/Caveats
5a. Recommendation 1: Cost of Equity - risk-free return, risk premium and beta levels	3.4 and Excel Utility provided along with this document.	Excel utility manual is provided in section 3.4.1.
5b. Recommendation 2: Feasibility of adopting a normative approach with regards to the optimum capital structure and debt-equity gearing		
5c. Recommendation 3: Alternative models for determination of cost of equity		
6a. Assist in drafting of consultation paper for determination of cost of equity and undertaking stakeholder consultations and consolidating comments received from various stakeholders, preparing clarifications on comments thereof.	Consultations based on one-on-one interactions with AERA	
6b. Assist in drafting the order on determination of cost of equity		