



January 24, 2025

IGAL/SECT/1-25/11

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra – (E), Mumbai – 400 051

To
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai – 400 001

Symbol: INDIGO

Scrip Code: 539448

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find enclosed the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The abovementioned information is also available on the website of the Company at <https://www.goindigo.in/information/investor-relations.html>.

This is for your information and records.

Thanking you,

For **InterGlobe Aviation Limited**

Neerja Sharma
Company Secretary and Chief Compliance Officer

Encl: As above

InterGlobe Aviation Limited

Registered Office: Upper Ground Floor, Thapar House, Gate No. 2, Western Wing, 124 Janpath, New Delhi – 110 001, India. M +91 9650098905, F + 91 11 43513200 Email: corporate@goindigo.in

Corporate Office: Emaar Capital Tower-II, Sector-26, Sikanderpur Ghosi, MG Road, Gurugram-122022, Haryana, India. T +91 124 435 2500.

CIN no.: L62100DL2004PLC129768

goindigo.in

A. FINANCIAL RESULTS

S.R. BATLIBOI & Co. LLP

Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors InterGlobe Aviation Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of InterGlobe Aviation Limited (the "Holding Company") and its subsidiaries, (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities: Agile Airport Services Private Limited, InterGlobe Aviation Financial Services IFSC Private Limited and InterGlobe Aviation Ventures LLP.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants

ICAI Firm registration number: 301003E/E300005

Sanjay Vij

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o=Personal,
email=sanjay.vij@srb.in
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per Sanjay Vij
Partner

Membership No.: 095169

UDIN:25095169BMLOAV1446

Place of Signature: Gurugram
Date: January 24, 2025

InterGlobe Aviation Limited

CIN: L62100DL2004PLC129768

Regd. Office: Upper Ground Floor, Thapar House, Gate No. 2, Western Wing, 124 Janpath, New Delhi - 110 001, India

Website: www.goindigo.in; e-mail: investors@goindigo.in; Tel: +91 9650098905; Fax: +91 11 4351 3200

Statement of unaudited consolidated financial results for the quarter and nine months period ended 31 December 2024

(Rupees in millions, except for share data and if otherwise stated)

S. No.	Particulars	Quarter ended		Nine months period ended		Year ended	
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income							
a. Revenue from operations	221,107	169,696	194,521	586,510	510,791	689,043	
b. Other income	8,821	7,894	6,102	23,497	16,470	23,269	
Total income	229,928	177,590	200,623	610,007	527,261	712,312	
2. Expenses							
a. Aircraft fuel expenses	64,226	66,052	68,414	194,443	179,255	239,046	
b. Aircraft and engine rentals	7,585	7,636	2,991	21,462	6,892	10,752	
c. Supplementary rentals and aircraft repair and maintenance (net)	28,580	27,446	26,307	82,059	71,729	99,316	
d. Airport fees and charges	15,187	13,848	12,368	41,896	34,376	46,239	
e. Purchase of stock-in-trade (In-flight)	1,106	813	960	2,756	2,500	3,369	
f. Changes in inventories of stock-in-trade	(16)	(1)	25	2	52	54	
g. Employee benefits expense	19,187	18,494	16,916	55,253	46,631	64,618	
h. Finance costs	13,081	12,401	10,952	37,058	30,702	41,694	
i. Depreciation and amortisation expense	22,255	20,875	16,657	61,888	46,225	64,257	
j. Foreign exchange loss (net)	14,564	2,406	509	17,545	5,520	7,174	
k. Other expenses	18,902	16,691	14,539	51,405	40,596	55,300	
Total expenses	204,657	186,661	170,638	565,767	464,478	631,819	
3. Profit / (loss) before tax (1-2)	25,271	(9,071)	29,985	44,240	62,783	80,493	
4. Tax expense							
a. Current tax	783	796	4	2,331	6	10	
b. Deferred tax (credit) / charge	-	-	-	-	-	(1,242)	
Total tax (credit) / expense	783	796	4	2,331	6	(1,232)	
5. Profit / (loss) for the period / year (3-4)	24,488	(9,867)	29,981	41,909	62,777	81,725	
6. Other comprehensive income							
a. Items that will not be reclassified to profit or loss							
- Remeasurements of defined benefit plans (net of tax)	(19)	(70)	(117)	(29)	(132)	(152)	
b. Items that will be reclassified to profit or loss							
- Net gain due to foreign currency translation differences (net of tax)	9	0	-	9	-	-	
- Debt instruments through other comprehensive income (net of tax)	23	0	(1)	34	(11)	6	
Other comprehensive income / (loss) for the period / year, net of tax	13	(70)	(118)	14	(143)	(146)	
7. Total comprehensive income / (loss) for the period / year (5+6)	24,501	(9,937)	29,863	41,923	62,634	81,579	
8. Profit / (loss) for the period / year attributable to							
- Owners of the Company	24,488	(9,867)	29,981	41,909	62,777	81,725	
- Non-controlling interest	-	-	-	-	-	-	
9. Other comprehensive income / (loss) for the period / year attributable to							
- Owners of the Company	13	(70)	(118)	14	(143)	(146)	
- Non-controlling interest	-	-	-	-	-	-	
10. Total comprehensive income / (loss) for the period / year attributable to							
- Owners of the Company	24,501	(9,937)	29,863	41,923	62,634	81,579	
- Non-controlling interest	-	-	-	-	-	-	
11. Paid-up equity share capital (face value of Rs. 10 each, fully paid)	3,864	3,863	3,859	3,864	3,859	3,860	
12. Reserves excluding revaluation reserves as per balance sheet						16,105	
13. Earnings Per Share (of Rs. 10 each) (Refer to Note 8):							
a. Basic (Rs.)	63.38	(25.55)	77.69	108.52	162.75	211.84	
b. Diluted (Rs.)	63.30	(25.51)	77.58	108.38	162.54	211.61	
See accompanying notes to the unaudited consolidated financial results							

InterGlobe Aviation Limited

CIN: L62100DL2004PLC129768

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Notes:

1. The above unaudited consolidated financial results for the quarter and nine months period ended 31 December 2024 of InterGlobe Aviation Limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 24 January 2025. The results have been subjected to a limited review by the Statutory Auditors of the Company and its subsidiaries (namely 'Agile Airport Services Private Limited', 'InterGlobe Aviation Financial Services IFSC Private Limited' and 'InterGlobe Aviation Ventures LLP') [the company and its subsidiaries together referred to as 'the Group'] pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued an unmodified conclusion on the same.
2. The income tax authority has assessed the return of income of the Company up to Assessment Year ("AY") 2022-23 and has revised the taxable income for certain years on account of disallowance of certain expenses and in respect of the tax treatment of certain incentives received from the manufacturer in respect of acquisition of aircraft and engines. The Group has not yet received assessment order for subsequent years.

The Group has received favourable orders against such disallowances / additions from the Special Bench of Income Tax Appellate Tribunal ("ITAT") for AY 2012-13 and Divisional Bench of ITAT for certain years till AY 2015-16. However, the income tax authority's appeals against these orders are pending before the Hon'ble High Court of Delhi.


The Group believes, based on legal advice from counsels, that the view taken by ITAT Special Bench and Divisional Bench is sustainable in higher courts and accordingly, no provision is required to be recorded in the books of account.

The tax exposure (excluding interest and penalty) for matters disallowed by income tax authorities up to AY 2022-23 i.e. the last year assessed, amounts to Rs. 24,185 million in case the incentives are held to be taxable. The above amount is net of Rs. 5,332 million, which represents minimum alternate tax recoverable written off in the earlier years. Further, the above tax exposure will also impact carried forward losses having a tax effect of Rs. 18,227 million.

3. During the quarter ended 31 December 2024, the Group has paid Integrated Goods and Services Tax ("IGST") amounting to Rs. 811 million under protest, on re-import of repaired aircraft, aircraft engines and other certain aircraft parts, to Custom authorities and therefore as at 31 December 2024, cumulative amount paid under protest is Rs. 18,019 million, against which appeals have been filed or to be filed before the Appellate authorities. In past, the Group had received favourable orders on this matter from the Customs Excise and Service Tax Appellate Tribunal ("CESTAT"), New Delhi. However, the Customs authorities filed an appeal before the Hon'ble Supreme Court of India against the above-mentioned CESTAT orders. The matter is yet to be decided by the Supreme Court and no stay on CESTAT orders has been granted by the Supreme Court till date. Further, the Custom authorities vide Customs amendment Notification dated 19 July 2021 ("Amendment Notification") has amended earlier Customs exemption Notification to reiterate their position that IGST is applicable on re-import of goods after repair. Based on the advice received from the legal counsels, we continue to believe that, IGST is still not payable on such re-import of repaired aircraft, aircraft engines and other certain aircraft parts even after the above-mentioned Amendment Notification. The Group had filed a Writ Petition before the Hon'ble High Court of Delhi challenging the constitutional validity of the Amendment Notification. The matter is pending for disposal before the Hon'ble High Court of Delhi. Accordingly, the above amounts paid under protest till 31 December 2024 have been shown as recoverable.
4. Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Group's performance at an overall group level as one segment i.e. "air transportation services" based on the nature of operations, the risks and rewards and the nature of the regulatory environment across the Group's network and the interchangeability of use of assets across the network routes of the Group. Accordingly, the disclosures as per Regulation 33 (1)(e) read with Clause (L) of Part A of Schedule IV of the SEBI LODR Regulations are not applicable for the Group.
5. During the quarter ended 30 June 2024, the Company had finalized an amendment to existing agreement with International Aero Engines, LLC ("IAE"), an affiliate of Pratt & Whitney pursuant to which IAE has provided the Company with a customized compensation plan to mitigate the impact of the ongoing situation of Aircraft on Ground due to unavailability of engines. Consequently, Revenue from operations for the quarter ended 31 December 2024 includes compensation accrued by the Company. Further, certain reimbursements have also been netted off against expenditure for the quarter ended 31 December 2024.
6. During the quarter ended 31 December 2024, 118,808 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited Employees Stock Option Scheme - 2015 and 10,332 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited - Employee Stock Option Scheme 2023. Consequently, the issued and paid-up share capital of the Company as on 31 December 2024 stands increased to Rs. 3,864 million.
7. Post closure of the quarter ended 31 December 2024, 16,500 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited - Employees Stock Option Scheme 2015 and 700 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited - Employees Stock Option Scheme 2023. Consequently, the issued and paid-up share capital of the Company stands increased to Rs. 3,864 million.
8. Earnings per share is not annualized for the quarter ended 31 December 2024, 30 September 2024 and 31 December 2023 and for the nine months period ended 31 December 2024 and 31 December 2023.
9. The figure "0" represents the amounts less than Rs. 0.5 million.

(For and on behalf of the Board of Directors)

**Rahul
Bhatia**

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Date: 2025.01.24 15:44:24 +05'30'

Place : Gurugram
Date : 24 January 2025

Rahul Bhatia
Managing Director

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
InterGlobe Aviation Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of InterGlobe Aviation Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

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per Sanjay Vij

Partner

Membership No.: 095169

UDIN:25095169BMLOAU3751

Place of Signature: Gurugram

Date: January 24, 2025

InterGlobe Aviation Limited

CIN: L62100DL2004PLC129768

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Statement of unaudited standalone financial results for the quarter and nine months period ended 31 December 2024

(Rupees in millions, except for share data and if otherwise stated)

S. No.	Particulars	Quarter ended			Nine months period ended		Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income						
	a. Revenue from operations	221,107	169,696	194,521	586,510	510,791	689,043
	b. Other income	8,835	7,905	6,098	23,537	16,455	23,256
	Total income	229,942	177,601	200,619	610,047	527,246	712,299
2.	Expenses						
	a. Aircraft fuel expenses	64,226	66,052	68,414	194,443	179,255	239,046
	b. Aircraft and engine rentals	7,585	7,636	2,991	21,462	6,892	10,752
	c. Supplementary rentals and aircraft repair and maintenance (net)	28,580	27,446	26,307	82,059	71,729	99,316
	d. Airport fees and charges	15,187	13,848	12,368	41,896	34,376	46,239
	e. Purchase of stock-in-trade (In-flight)	1,106	813	960	2,756	2,500	3,369
	f. Changes in inventories of stock-in-trade	(16)	(1)	25	2	52	54
	g. Employee benefits expense	17,256	16,677	15,328	49,792	42,201	58,377
	h. Finance costs	13,081	12,401	10,952	37,058	30,702	41,694
	i. Depreciation and amortisation expense	22,154	20,776	16,603	61,595	46,101	64,056
	j. Foreign exchange loss (net)	14,583	2,406	509	17,564	5,520	7,174
	k. Other expenses	21,000	18,641	16,177	57,297	45,182	61,790
	Total expenses	204,742	186,695	170,634	565,924	464,510	631,867
3.	Profit / (loss) before tax (1-2)	25,200	(9,094)	29,985	44,123	62,736	80,432
4.	Tax expense						
	a. Current tax	780	794	-	2,324	-	-
	b. Deferred tax (credit) / charge	-	-	-	-	-	(1,243)
	Total tax (credit) / expense	780	794	-	2,324	-	(1,243)
5.	Profit / (loss) for the period / year (3-4)	24,420	(9,888)	29,985	41,799	62,736	81,675
6.	Other comprehensive income						
	a. Items that will not be reclassified to profit or loss						
	- Remeasurements of defined benefit plans (net of tax)	(9)	(56)	(116)	0	(162)	(181)
	b. Items that will be reclassified to profit or loss						
	- Debt instruments through other comprehensive income (net of tax)	23	0	(1)	34	(11)	6
	Other comprehensive income / (loss) for the period / year, net of tax	14	(56)	(117)	34	(173)	(175)
7.	Total comprehensive income / (loss) for the period / year (5+6)	24,434	(9,944)	29,868	41,833	62,563	81,500
8.	Paid-up equity share capital (face value of Rs. 10 each, fully paid)	3,864	3,863	3,859	3,864	3,859	3,860
9.	Reserves excluding revaluation reserves as per balance sheet						15,459
10.	Earnings Per Share (of Rs. 10 each) (Refer to Note 8):						
	a. Basic (Rs.)	63.21	(25.60)	77.70	108.24	162.65	211.71
	b. Diluted (Rs.)	63.12	(25.57)	77.59	108.10	162.44	211.48
	See accompanying notes to the unaudited standalone financial results						

InterGlobe Aviation Limited

CIN: L62100DL2004PLC129768

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Website: www.goindigo.in; e-mail: investors@goindigo.in; Tel: +91 9650098905; Fax: +91 11 4351 3200

Notes:

1. The above unaudited standalone financial results for the quarter and nine months period ended 31 December 2024 of InterGlobe Aviation Limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 24 January 2025. The results have been subjected to a limited review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued an unmodified conclusion on the same.

2. The income tax authority has assessed the return of income of the Company up to Assessment Year ("AY") 2022-23 and has revised the taxable income for certain years on account of disallowance of certain expenses and in respect of the tax treatment of certain incentives received from the manufacturer in respect of acquisition of aircraft and engines. The Company has not yet received assessment order for subsequent years.

The Company has received favourable orders against such disallowances / additions from the Special Bench of Income Tax Appellate Tribunal ("ITAT") for AY 2012-13 and Divisional Bench of ITAT for certain years till AY 2015-16. However, the income tax authority's appeals against these orders are pending before the Hon'ble High Court of Delhi.

The Company believes, based on legal advice from counsels, that the view taken by ITAT Special Bench and Divisional Bench is sustainable in higher courts and accordingly, no provision is required to be recorded in the books of account.

The tax exposure (excluding interest and penalty) for matters disallowed by income tax authorities up to AY 2022-23 i.e. the last year assessed, amounts to Rs. 24,185 million in case the incentives are held to be taxable. The above amount is net of Rs. 5,332 million, which represents minimum alternate tax recoverable written off in the earlier years. Further, the above tax exposure will also impact carried forward losses having a tax effect of Rs. 18,227 million.

3. During the quarter ended 31 December 2024, the Company has paid Integrated Goods and Services Tax ("IGST") amounting to Rs. 811 million under protest, on re-import of repaired aircraft, aircraft engines and other certain aircraft parts, to Custom authorities and therefore as at 31 December 2024, cumulative amount paid under protest is Rs. 18,019 million, against which appeals have been filed or to be filed before the Appellate authorities. In past, the Company had received favourable orders on this matter from the Customs Excise and Service Tax Appellate Tribunal ("CESTAT"), New Delhi. However, the Customs authorities filed an appeal before the Hon'ble Supreme Court of India against the above-mentioned CESTAT orders. The matter is yet to be decided by the Supreme Court and no stay on CESTAT orders has been granted by the Supreme Court till date. Further, the Custom authorities vide Customs amendment Notification dated 19 July 2021 ("Amendment Notification") has amended earlier Customs exemption Notification to reiterate their position that IGST is applicable on re-import of goods after repair. Based on the advice received from the legal counsels, we continue to believe that, IGST is still not payable on such re-import of repaired aircraft, aircraft engines and other certain aircraft parts even after the above-mentioned Amendment Notification. The Company had filed a Writ Petition before the Hon'ble High Court of Delhi challenging the constitutional validity of the Amendment Notification. The matter is pending for disposal before the Hon'ble High Court of Delhi. Accordingly, the above amounts paid under protest till 31 December 2024 have been shown as recoverable.

4. Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Company's performance at an overall company level as one segment i.e. "air transportation services" based on the nature of operations, the risks and rewards and the nature of the regulatory environment across the Company's network and the interchangeability of use of assets across the network routes of the Company. Accordingly, the disclosures as per Regulation 33 (1)(e) read with Clause (L) of Part A of Schedule IV of the SEBI LODR Regulations are not applicable for the Company.

5. During the quarter ended 30 June 2024, the Company had finalized an amendment to existing agreement with International Aero Engines, LLC ("IAE"), an affiliate of Pratt & Whitney pursuant to which IAE has provided the Company with a customized compensation plan to mitigate the impact of the ongoing situation of Aircraft on Ground due to unavailability of engines. Consequently, Revenue from operations for the quarter ended 31 December 2024 includes compensation accrued by the Company. Further, certain reimbursements have also been netted off against expenditure for the quarter ended 31 December 2024.

6. During the quarter ended 31 December 2024, 118,808 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited Employees Stock Option Scheme - 2015 and 10,332 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited - Employee Stock Option Scheme 2023. Consequently, the issued and paid-up share capital of the Company as on 31 December 2024 stands increased to Rs. 3,864 million.

7. Post closure of the quarter ended 31 December 2024, 16,500 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited - Employees Stock Option Scheme 2015 and 700 equity shares of Rs. 10 each were issued and allotted under the InterGlobe Aviation Limited - Employees Stock Option Scheme 2023. Consequently, the issued and paid-up share capital of the Company stands increased to Rs. 3,864 million.

8. Earnings per share is not annualized for the quarter ended 31 December 2024, 30 September 2024 and 31 December 2023 and for the nine months period ended 31 December 2024 and 31 December 2023.

9. The figure "0" represents the amounts less than Rs. 0.5 million.

(For and on behalf of the Board of Directors)

**Rahul
Bhatia**

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Rahul Bhatia
Date: 2025.01.24
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Rahul Bhatia
Managing Director

Place : Gurugram
Date : 24 January 2025

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**
- C. DISCLOSURE ON OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable, No default**
- D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**