

Bird Airport Services (Coimbatore) Private Limited
Coimbatore International Airport

Form F3 **Historical and Projected Profit and loss accounts (ref: Section AI 4 Appendix I)**

S No.	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28
1	Revenue					
	Revenue from Regulated services	3,00,04,800	3,37,21,050	3,79,22,179	4,25,90,335	4,78,54,016
	Revenue from other than Regulated Services	-	-	-	-	-
2	Opening expenditure					
	Payroll Costs	2,88,16,560	3,11,21,885	3,36,11,636	3,63,00,566	3,92,04,612
	Concession Fees	1,01,60,000	81,28,000	65,02,400	52,01,920	45,45,353
	Administrative and General Costs	59,38,883	63,56,259	68,06,905	72,91,464	78,14,893
	Utilities and Outsourcing costs	4,91,675	5,34,778	5,82,258	6,33,522	6,89,864
	Repair and Maintenance Costs	6,43,347	6,75,515	7,09,290	7,44,755	7,81,993
3	Earnings before depreciation, interest and taxation (EBDIT)	(1,60,45,665)	(1,30,95,386)	(1,02,90,310)	(75,81,892)	(51,82,698)
	Depreciation and Amortisation	33,09,806	33,09,806	33,09,806	33,09,806	33,09,806
4	Earning before interest and taxation (EBIT)	(1,93,55,471)	(1,64,05,192)	(1,36,00,116)	(1,08,91,698)	(84,92,504)
	Total interest and finance charges	48,03,430	57,78,725	69,34,020	80,62,315	87,51,950
5	Profit / loss before tax	(2,41,58,902)	(2,21,83,918)	(2,05,34,136)	(1,89,54,013)	(1,72,44,454)
	Provision for taxation	-	-	-	-	-
6	Profit / loss after taxation	(2,41,58,902)	(2,21,83,918)	(2,05,34,136)	(1,89,54,013)	(1,72,44,454)
	Balance brought forward from previous year	-	(2,41,58,902)	(4,63,42,819)	(6,68,76,956)	(8,58,30,969)
	Balance Carried to Balance Sheet	(2,41,58,902)	(4,63,42,819)	(6,68,76,956)	(8,58,30,969)	(10,30,75,423)

Note:

- * Projected values are provided for each of the Tariff Years

Bird Airport Services (Coimbatore) Private Limited
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Form F9: Format for Forecast and Actual Roll-Forward Regulatory Asset Base (RAB) (ref: Section AI 5 OF Appendix I)

S. No.	Particular	2023-24	2024-25	2025-26	2026-27	2027-28
		Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
A	Opening RAB					
	Op. RAB	3,17,00,000	2,93,22,500	2,69,45,000	2,45,67,500	2,21,90,000
	RSD	-	-	-	-	-
	Plant & Machinery	-	75,57,691	70,46,677	65,35,663	60,24,649
	Furniture and Fittings	-	7,57,937	6,78,374	5,98,811	5,19,248
	Office Equipment	-	48,000	36,000	24,000	12,000
	Data Processing Equipment	-	3,24,584	1,74,168	23,752	(1,26,664)
	Motor Vehicles	-	13,30,687	11,51,374	9,72,061	7,92,748
	Knowhow Fees/Royalty (Refer Note No. 2 below)	-	-	-	-	-
	Software Licences	-	-	-	-	-
	TOTAL (A)	3,17,00,000	3,93,41,399	3,60,31,593	3,27,21,787	2,94,11,981
B	Additions - WIP Capitalisation					
	RAB					
	RSD					
	Plant & Machinery	80,68,705	-	-	-	-
	Furniture and Fittings	8,37,500	-	-	-	-
	Office Equipment	60,000	-	-	-	-
	Data Processing Equipment	4,75,000	-	-	-	-
	Motor Vehicles	15,10,000	-	-	-	-
	Knowhow Fees/Royalty (Refer Note No. 2 below)	-	-	-	-	-
	Software Licences	-	-	-	-	-
	TOTAL (B)	1,09,51,205	-	-	-	-
C	Disposal/ Transfers					
	RAB	-	-	-	-	-
	RSD	-	-	-	-	-
	Plant & Machinery	-	-	-	-	-
	Furniture and Fittings	-	-	-	-	-
	Office Equipment	-	-	-	-	-
	Safety Equipment	-	-	-	-	-
	Data Processing Equipment	-	-	-	-	-
	Motor Vehicles	-	-	-	-	-
	Knowhow Fees/Royalty (Refer Note No. 2 below)	-	-	-	-	-
	Software Licences	-	-	-	-	-
	TOTAL (C)	-	-	-	-	-
D	Depreciation Charges					
	Op Dep Block					
	Dep on Op RAB	23,77,500	23,77,500	23,77,500	23,77,500	23,77,500
	RSD	-	-	-	-	-
	Plant & Machinery	5,11,014	5,11,014	5,11,014	5,11,014	5,11,014
	Furniture and Fittings	79,563	79,563	79,563	79,563	79,563
	Office Equipment	12,000	12,000	12,000	12,000	12,000
	Data Processing Equipment	1,50,416	1,50,416	1,50,416	1,50,416	1,50,416
	Motor Vehicles	1,79,313	1,79,313	1,79,313	1,79,313	1,79,313
	Knowhow Fees/Royalty (Refer Note No. 2 below)	-	-	-	-	-
	Software Licences	-	-	-	-	-
	TOTAL (D)	33,09,806	33,09,806	33,09,806	33,09,806	33,09,806
E	Closing RAB (A+B-C-D)					
	Dep on Op. RAB	2,93,22,500	2,69,45,000	2,45,67,500	2,21,90,000	1,98,12,500
	RSD	-	-	-	-	-
	Plant & Machinery	75,57,691	70,46,677	65,35,663	60,24,649	55,13,635
	Furniture and Fittings	7,57,937	6,78,374	5,98,811	5,19,248	4,39,685
	Office Equipment	48,000	36,000	24,000	12,000	-
	Data Processing Equipment	3,24,584	1,74,168	23,752	(1,26,664)	(2,77,080)
	Motor Vehicles	13,30,687	11,51,374	9,72,061	7,92,748	6,13,435
	Knowhow Fees/Royalty (Refer Note No. 2 below)	-	-	-	-	-
	Software Licences	-	-	-	-	-
		3,93,41,399	3,60,31,593	3,27,21,787	2,94,11,981	2,61,02,175
F	Average RAB	3,55,20,700	3,76,86,496	3,43,76,690	3,10,66,884	2,77,57,078

Note:

1 Projected value are provided for Tariff Years

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Bird Airport Services (Coimbatore) Private Limited
Coimbatore International Airport
Form F11(b): Payroll Related Expenditure and Provisions (ref: Section AI.5 of Appendix I)

S. N.	Particulars - with detailed breakup	2023-24	2024-25	2025-26	2026-27	2027-28
		Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
A	Payroll Cost/MW	2,05,16,912	2,21,54,757	2,38,28,743	2,56,76,980	2,75,04,942
B	PF Employer's Cont	13,72,036	14,77,626	16,23,914	17,99,338	19,95,497
C	PF & EDLI Admn Charges	95,617	1,02,626	1,11,137	1,19,288	1,30,534
D	ESI Employer's Cont	2,79,901	2,98,874	3,32,496	3,83,384	4,30,093
E	Gratuity	9,19,396	9,86,788	10,68,627	11,47,002	12,55,134
F	LE	7,96,810	8,55,217	9,26,143	9,94,068	10,87,783
G	Staff Insurance	15,55,200	16,93,200	18,06,000	18,28,224	19,64,114
H	Overtime Cost	4,02,279	4,56,904	5,19,589	6,06,647	6,90,305
I	Recruitment Cost	19,440	20,916	22,962	25,392	28,135
J	AEP Cost	32,400	34,860	38,270	42,320	46,891
K	Staff Transportation Cost	11,66,400	12,54,960	13,77,720	15,23,520	16,88,076
L	Uniform (incl winter uniform)	3,02,535	3,24,945	3,56,040	3,92,306	4,33,963
M	Staff Parking	7,77,600	8,36,640	9,18,480	10,15,680	11,25,384
N	Staff Welfare	3,88,800	4,18,320	4,59,240	5,07,840	5,62,692
O	Training Cost	1,91,234	2,05,252	2,22,274	2,38,576	2,61,068
1	Grand Total	2,88,16,560	3,11,21,885	3,36,11,636	3,63,00,566	3,92,04,612
2	Employee expenses capitalised	-	-	-	-	-
3	Net Employees expenses (1)- (2)	2,88,16,560	3,11,21,885	3,36,11,636	3,63,00,566	3,92,04,612

Note:

1 Projected value are provided for Tariff Years

Bird Airport Services (Coimbatore) Private Limited

Coimbatore International Airport

Form F11(c): Administration and General Expenditure (ref: Section AI.5 of Appendix I)

S. N.	Particulars - with detailed breakup	2023-24	2024-25	2025-26	2026-27	2027-28
		Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
A	Administration Charges					
	Lease/Rent	23,32,240	25,07,158	26,95,195	28,97,334	31,14,635
	Communication expenses	37,800	39,690	41,675	43,758	45,946
	Travelling and Conveyance	1,89,000	1,98,450	2,08,373	2,18,791	2,29,731
	Marketing & Publicity	2,20,500	2,31,525	2,43,101	2,55,256	2,68,019
	Printing and Stationery	34,388	37,926	41,848	46,128	50,860
	Others Admin & General Expenses	16,92,096	18,21,021	19,62,374	21,15,933	22,84,413
	....	45,06,024	48,35,770	51,92,565	55,77,202	59,93,603
B	Other Charges					
	Audit Fees, Tax Audit Fees & Legal & Professional Charges	2,83,500	2,97,675	3,12,559	3,28,187	3,44,596
	Insurance Costs	1,64,459	1,72,682	1,81,317	1,90,382	1,99,901
	In Flight Cleaning Consumables	2,75,100	3,03,408	3,34,785	3,69,028	4,06,879
	Certification Expenses	52,500	55,125	57,881	60,775	63,814
	Equipment Hire Charges	6,57,300	6,91,598	7,27,799	7,65,890	8,06,099
	....	14,32,859	15,20,489	16,14,340	17,14,263	18,21,290
C	Utilities and Outsourcing costs					
	Fuel Charges	3,02,400	3,33,506	3,68,009	4,05,614	4,47,209
	Electricity Expenses	1,41,500	1,48,600	1,56,108	1,63,880	1,72,077
	Potable Water	47,775	52,672	58,142	64,027	70,578
	....	4,91,675	5,34,778	5,82,258	6,33,522	6,89,864
D	Grand Total	64,30,558	68,91,037	73,89,164	79,24,986	85,04,757
E	Administration & General Expenses capitalised	-	-	-	-	-
F	Net A&G expenses (D-E)	64,30,558	68,91,037	73,89,164	79,24,986	85,04,757

Note:

1 Projected value are provided for Tariff Years

Bird Airport Services (Coimbatore) Private Limited

Coimbatore International Airport

Form F11(d): Repair and maintenance Expenditure (ref; Section AI.5 of Appendix I)

S. No.	Particulars - with detailed breakup	2023-24	2024-25	2025-26	2026-27	2027-28
		Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
A	Plant & Machinery	4,84,122	5,08,328	5,33,745	5,60,432	5,88,454
B	Vehicle	90,600	95,130	99,887	1,04,881	1,10,125
C	Office Equipment	3,000	3,150	3,308	3,473	3,647
D	Computer, Printer	23,750	24,938	26,184	27,494	28,868
E	Furniture and Fittings	41,875	43,969	46,167	48,476	50,899
		6,43,347	6,75,515	7,09,290	7,44,755	7,81,993

Note:

1 Projected value are provided for Tariff Years

Bird Airport Services (Coimbatore) Private Limited

Coimbatore International Airport

Form F12 (c): **Projected Aircraft Movements (ref: Section A I.6 of Appendix i)**

Year	Domestic (Landing)			International (Landing)		
	Optimistic	Most Likely	Conservative	Optimistic	Most Likely	Conservative
2023-24	830	790	751	273	260	247
2024-25	872	830	789	287	273	259
2025-26	916	872	828	301	287	273
2026-27	962	916	870	316	301	286
2027-28	1,010	962	914	332	316	300

Note: The above volumes are of aircraft movements (Landing) that are projected (basis our best estimates / thoughts since the environment is not clear due to Covid-19), to be handled by Company, at Coimbatore International Airport, Coimbatore.