July 28, 2026 IGAL/SECT/7-26/17

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

Symbol: INDIGO

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Scrip Code: 539448

**Subject: Business Responsibility and Sustainability Report (BRSR) for the FY26**

Dear Sir/ Madam,

In compliance with Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed BRSR forming part of the Annual Report of the Company for the FY26, along with Independent Assurance Statement on BRSR core provided by TUV India Private Limited.

This disclosure is also being made available on the Company's website at www.goindigo.in.

The above is for your information.

Thanking you,
For **InterGlobe Aviation Limited**

NEERJA SHARMA

Digitally signed by: NEERJA SHARMA
DN: CN = NEERJA SHARMA
email = NEERJA.SHARMA@GOINDIGO.IN C = IN
O = Personal
Date: 2026.07.28 13:33:38 +05'30'

**Neerja Sharma**
**Company Secretary & Chief Compliance Officer**

Encl: a/a

# Business Responsibility and Sustainability Report (BRSR)

# FY 2026

# 1 ABOUT THE REPORT.

The Securities and Exchange Board of India (SEBI) requires the top 1,000 listed entities in India to prepare and disclose Business Responsibility and Sustainability Report (BRSR) in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Under these regulations, top 500 listed entities are required to get reasonable assurance on the BRSR Core indicators as per the SEBI circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12th July 2023 and subsequent notifications. The BRSR is based on the nine principles outlined in the National Guidelines on Responsible Business Conduct issued by the Ministry of Corporate Affairs. Being one of the top one hundred and fifty listed companies in India, these standards apply to InterGlobe Aviation Limited (henceforth referred to as "We", "Our", "IndiGo", "the Company", or "Your Company").

# 2. EXECUTIVE SUMMARY

Dear Stakeholders,

It gives me immense pleasure to share the fifth edition of our Business Responsibility and Sustainability Report (BRSR) for FY 2025-26, prepared in accordance with the guidelines of the Securities and Exchange Board of India. Further, as per the compliance requirement, we have engaged TUV India Private Limited (TÜV NORD Group), an independent third-party assurance provider, to conduct assurance of the BRSR Core indicators. The assurance was carried out in line with the ISAE 3000 Standard (Revised) requirements at a reasonable level. Please refer to the independent assurance statement at the end of this report.

Over the years, IndiGo has emerged as India's preferred airline, seamlessly connecting people, places, and aspirations. FY 2025-26 was a milestone year in IndiGo's 20-year journey. Our fleet grew to 441[1] aircraft. We added 6 new domestic and 8 new international destinations and had the privilege of carrying 123 million passengers across 142 destinations. In January 2026, IndiGo became the first Indian airline to induct the Airbus A321XLR aircraft into its fleet, a defining moment in our international expansion strategy. We also commenced wide-body operations and entered the European market in July 2025. This year, we introduced 'Up-Front', an elevated economy-class service tailored to evolving customer preferences. Our IndiGo BluChip loyalty program crossed the milestone of over 11 million customers as of March 2026.

IndiGo remains firmly committed to Sustainability and responsible business practices. We continue to integrate Sustainability considerations across all aspects of our operations to ensure a positive impact on the environment and society. As part of our decarbonisation strategy, we continued investments in next-generation Airbus A320neo Family aircraft, which are 15% more fuel-efficient than previous generation aircraft. During the year, we inducted 51 new Airbus A320neo Family aircraft into the fleet. As of March 2026, the next generation aircraft accounts for 81%[1] of our total fleet. This positions us as one of the most fuel-efficient airlines, globally. Our GHG emission intensity footprint for the year stood at 60.5 grams of CO2e per Available Seat Kilometer (ASK), representing 18.9% reduction from the 2016 baseline.

We have also made substantial progress in decarbonizing ground operations by increasing the share of electric Ground Service Equipment (GSE) including electric coaches, baggage loaders, and combo units. While our Ahmedabad and Thiruvananthapuram stations now operate with 100% electric coaches, Delhi station operates a combination of electric and CNG coaches.

IndiGo continues to closely follow developments in global climate regulations such as CORSIA, ReFuelEU, UK RTFO etc., and is preparing to meet applicable compliances. We are deploying Sustainable Aviation Fuel (SAF) on our flights returning from the EU and UK. In India, IndiGo is actively engaged with the regulators and Oil Marketing Companies to support the development of a national SAF roadmap and supply ecosystem.

We are also delighted to share that our ifly training facility and the corporate offices in Gurugram have achieved IGBC and USGBC Green Building Certification respectively for environmentally responsible building practices & interiors.

IndiGo remains committed to fostering Diversity, Equity, and Inclusion (DEI) within our organization. The women-employee ratio has continued to increase year-on-year, reaching 45.6% as of March 2026. With 17.4% of our cockpit crew as women, we continue our endeavor towards gender equality. Continuing our annual tradition, we celebrated 'PwD hour' in July 2025. This initiative recognizes and honors the exceptional contributions of our differently abled colleagues who play an invaluable role in our operations.

IndiGo was conferred with the 'Impactful DEI Program Award 2025' by the Bombay Chamber of Commerce & Industry in June 2025. IndiGo was also ranked #1 at BusinessWorld's India's Most Sustainable Companies Awards under Aerospace, Aviation & Defense category.

Reaffirming our commitment to accessible air travel in India's tier 2 and tier 3 cities, IndiGo operated over 3,800 flights and transported over 334,000 passengers under the Government of India's UDAN initiative during FY 2025-26.

Through IndiGoReach, our CSR arm, IndiGo trained more than 1,500 youths under multiple skill-development programs, thereby continuing to enhance livelihoods in the travel, transportation, logistics, and hospitality domains. We made progress with our Heritage conservation and restoration initiatives at 4 sites, which include training masons, artisans, and craftsmen to preserve India's architectural and cultural history.

This year also reinforced the importance of resilience and collaboration in navigating a dynamic business environment. At IndiGo, strong governance remains the foundation of how we build trust, uphold accountability, and enable long-term Sustainability. Guided by our 6E Code of Conduct and 6E Values, IndiGo maintains the highest standards of ethics, fairness, and corporate responsibility across all aspects of the business.

We welcome our stakeholders to read the BRSR report and share their valuable feedback at esg@goindigo.in.

[1] Including wet leased aircraft

# 3 SECTION A: GENERAL DISCLOSURES

## I. Details of the listed entity

| Sr. No. | Particulars | Details |
|---|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L62100DL2004PLC129768 |
| 2. | Name of the Listed Entity | InterGlobe Aviation Limited |
| 3. | Year of incorporation | 2004 |
| 4. | Registered office address | Upper Ground Floor, Thapar House, Gate No. 2, Western Wing, 124, Janpath, New Delhi - 110 001 |
| 5. | Corporate address | Emaar Capital Tower-II, Sector-26, Sikanderpur, MG Road, Gurugram-122002, Haryana, India. |
| 6. | Email | esg@goindigo.in |
| 7. | Telephone | +91 124 435 2500 |
| 8. | Website | www.goindigo.in |
| 9. | Financial year reported | April 1, 2025 – March 31, 2026 |
| 10. | Name of the Stock Exchange(s) where shares are listed | 1) BSE Ltd. (BSE)<br>2) National Stock Exchange of India Ltd. (NSE) |
| 11. | Paid-up capital (INR Million) | 3,866 |
| 12. | Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report | Kailash Rana, +91 124 4352500<br>esg@goindigo.in |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Standalone basis |
| 14. | Name of assurance provider | TUV India Pvt. Ltd. (TÜV NORD Group) |
| 15. | Type of assurance obtained | Reasonable assurance |

## II. Products/services

### 16. Details of business activities (accounting for 90% of the turnover)

| Sr. no | Description of Main Activity | Description of Business Activity | Percentage of Turnover of the entity |
|---|---|---|---|
| 1 | Passenger services - Air transport | Scheduled and charter air services, for both passengers and cargo | 97.35% |

### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

| Sr. no. | Product/Service | NIC Code | Percentage of total Turnover contributed |
|---|---|---|---|
| 1 | Scheduled and charter air services, for both passengers and cargo | 51101 | 97.35% |

## III. Operations

### 18. Number of locations where plants and/or operations/offices of the entity are situated

| Location | Number of plants | Number of offices | Total |
|---|---|---|---|
| National | Nil | 97 | 97 |
| International | Nil | 45 | 45 |

19. Markets served by the entity:

a. Number of locations

| Location | Number of plants |
|---|---|
| National (No. of States & UTs) | 34 |
| International (No. of Countries) | 28 |

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Response: IndiGo operates both domestic and international flights; however, the Company reports its financial performance on an overall basis.

c. A brief on types of customers

Response: IndiGo serves a wide range of customers, including business travelers, leisure travelers, students, and families travelling across domestic and international routes. The Company also provides services for cargo transportation.

## IV. Employees

20. Details as at the end of Financial Year: 2025-26

a. Employees and workers (including differently abled)

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. C | % (C / A) |
| Employees | | | | | | |
| 1 | Permanent (D) | 41,907 | 22,363 | 53.4% | 19,544 | 46.6% |
| 2 | Other than Permanent (E) | 3,144 | 2,163 | 68.8% | 981 | 31.2% |
| 3 | Total employees (D + E) | 45,051 | 24,526 | 54.4% | 20,525 | 45.6% |
| Workers | | | | | | |
| 4 | Permanent (F) | | | | | |
| 5 | Other than Permanent (G) | NA | | | | |
| 6 | Total workers (F + G) | | | | | |

b. Differently abled Employees and workers:

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. C | % (C / A) |
| Differently abled employees | | | | | | |
| 1 | Permanent (D) | 252 | 187 | 74.2% | 65 | 25.8% |
| 2 | Other than Permanent (E) | 1 | 1 | 100.0% | - | - |
| 3 | Total employees (D + E) | 253 | 188 | 74.3% | 65 | 25.7% |
| Differently abled workers | | | | | | |
| 4 | Permanent (F) | | | | | |
| 5 | Other than Permanent (G) | NA | | | | |
| 6 | Total workers (F + G) | | | | | |

21. Participation / Inclusion / Representation of women

| Particulars | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 9 | 1 | 11.1% |
| Key Management Personnel (KMP) | 3* | 1 | 33.3% |

*Note: *The disclosure reflects the composition of KMPs as on 31st March 2026, and does not include Mr. Pieter Elbers (CEO), who resigned from his services effective 10th March 2026.*

### 22. Turnover rate for permanent employees and workers

| Particulars | FY 2026 | | | FY 2025 | | | FY 2024 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 11.7% | 13.0% | 12.2% | 14.3% | 14.5% | 14.4% | 18.1% | 23.0% | 20.2% |
| Permanent Workers | NA | | | | | | | | |

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

### 23. Names of holding / subsidiary / associate companies / joint ventures

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding / Subsidiary / Associate / Joint Venture | Percentage of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1 | Agile Airport Services Private Limited | Subsidiary | 100% | No |
| 2 | InterGlobe Aviation Financial Services IFSC Private Limited | Subsidiary | 100% | No |

## VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes

(ii) Turnover: INR 849,619 million

(iii) Net worth: INR 64,457 million

## VII. Transparency and Disclosures Compliances

### 25. Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct.

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web link for grievance redress policy) | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of Complaint filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes. Communities can register their grievances as per our whistle-blower policy | Nil | Nil | | Nil | Nil | |
| Investors (Other than shareholders) | Yes. Investors can register their complaints/grievances by writing to the following email id: investor.relations@goindigo.in | Nil | Nil | | Nil | Nil | |
| Shareholders | Yes. Shareholders can register their complaints / grievances at SEBI portal https://scores.sebi.gov.in/ or with the Company by writing to the following email ID: investors@goindigo.in | Nil | Nil | | Nil | Nil | |
| Employees and workers | Yes. Employees can register their grievances with their assigned HR business partners. Further they can also reach out to ethics helpline. | 290 | 32 | | 462 | 94 | |

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web link for grievance redress policy) | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of Complaint filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Customers | Yes. Customers can register their grievances on contact page and may also share their experiences on the feedback page. | 44,729 | Nil | | 1,803 | Nil | |
| Value Chain Partners | Yes. Value Chain Partners can register their grievances as per our whistle-blower policy. | Nil | Nil | | Nil | Nil | |
| Others (Please specify) | - | | | | | | |

## 26. Overview of the entity's material responsible business conduct issues:

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | The rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | Climate Change-related risk | Risk | Key climate change related risks we foresee include:<br>(i) Policy and regulatory risks stemming from evolving climate related regulations, such as CORSIA, ReFuel EU, UK SAF mandate, and similar regulatory requirements.<br>(ii) Higher input costs associated with usage of Sustainable Aviation Fuel (SAF), which currently carries a price premium over conventional jet fuel, and cost associated with procurement of eligible emission units (EEUs), as may be required. | Our approach focuses on fleet modernisation and engagement with key stakeholders<br>• Fleet: Continued investment in fuel efficient next generation A320neo family aircraft, supporting lower fuel consumption and reduced greenhouse gas emissions.<br>• Engagement: Ongoing engagement with regulators on CORSIA, SAF, and other policy related matters and with oil marketing companies in India on Sustainable Aviation Fuel (SAF) and related matters. | • Regulatory impact: Failure to comply with climate-related regulations may lead to fines or penalties.<br>• Cost impact: Compliance with climate related regulations may increase operating costs through SAF blending requirements, emissions unit procurement, and associated compliance/ administration costs. |
| 2 | Fuel and Energy | Risk & Opportunity | Aviation Turbine Fuel is the largest cost component for an airline. Further fuel consumption is the primary source of direct GHG emissions. | We operate a fuel efficient fleet, largely A320neo family aircraft that are approximately 15% more fuel-efficient than the previous generation. A320neo family aircraft comprises 81% of our fleet. We continue to make progress in electrifying ground operations at airports, through deployment of electric coaches, baggage loaders, and combo units. | Fuel-efficient fleet enables us to achieve optimized fuel consumption and reduce overall fuel costs. |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | The rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 3 | Waste Management | Opportunity | Maintaining consistent compliance with waste management regulations across operations is critical, given the Company's presence across multiple geographies. | We adopt waste management SOPs across the operations where waste is generated e.g. inflight catering, maintenance facilities for engineering and ground operations and e-waste. We recycle where possible and dispose waste through authorised vendors as per compliance requirements. | Non-compliance in waste management practices may lead to fines & penalties |
| 4 | Aircraft noise | Risk & Opportunity | Aircraft operations generate noise in and around airports, often in proximity to residential communities. Our operations span across multiple geographies and are subject to compliance with noise related regulations. | About 86% of our fleet excluding wet lease is compliant with the highest noise abatement standard set by ICAO. | Aircraft noise exceeding permissible limits could expose us to fines & penalties from the regulators. |
| 5 | Diversity, Equity, and Inclusion | Opportunity | Creating a diverse and inclusive work environment is essential for building a sustainable business. | We are committed to strengthening DEI across the organization, with women making up nearly half of our workforce. Our key initiatives include:<br>i. DEI council, a cross functional group focused on implementing DEI initiatives<br>ii. Promoting an equal opportunity workplace where everyone can contribute and succeed, regardless of gender, age, nationality, race, ethnicity or religion.<br>iii. Maintaining a zero-tolerance stance toward discrimination.<br>iv. Supporting an inclusive environment for LGBTQ+ employees.<br>v. Creating meaningful opportunities for employees with disabilities. | Promoting DEI supports strong retention rates resulting in lower recruitment and onboarding costs. |
| 6 | Safety | Risk & Opportunity | Airline operations are prone to safety risk, that may arise from operations and potentially affect employees, operations, and customers. Safety of our customers, employees, equipment and infrastructure are our topmost priority. | We have a robust safety management system in place which encompasses:<br>i. Safety Policy to ensure we meet all the regulatory requirements.<br>ii. Global best practices<br>iii. Periodic Safety training and emergency drills<br>iv. Facilities for counselling sessions with doctors & nutritionists on overall health and mental wellbeing. | Safety lapses can result in:<br>i. Severe and lasting reputational impact<br>ii. Monetary penalties imposed by regulators<br>iii. Large payouts arising from compensation claims |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | The rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 7 | Training & development | Opportunity | Ongoing training programmes are essential to build operational readiness for new team members and provide periodic refreshers for existing personnel. These programmes support compliance with aviation regulatory requirements while strengthening safety awareness and operational capability. | We continue with our long term partnerships with the training providers, along with investment in new training centers and related capabilities. | Employee skill building programs help ensure a workforce that is prepared to meet future operational demands. Training programs improve organizational productivity which results in better cost outcomes. |
| 8 | Customer experience | Opportunity | Customer experience is central to our performance, as service quality, ease of travel, and on-time performance directly influence customer satisfaction, loyalty, and customer preference.<br>At our scale of operations, operational disruptions can't be ruled out and may have reputational, regulatory and financial downside risks. | Providing an outstanding customer experience is a key part of our brand commitment, which includes:<br>i. Offering competitive and affordable fares<br>ii. Maintaining leading on time performance<br>iii. Courteous, smooth, and hassle-free travel<br>iv. A wide and dense network<br>v. Leveraging the 6Eskai technology suite to enhance customer communication experience<br>vi. Easy and intuitive experience across our website, mobile app, and contact centre. | Strong customer experience supports revenue growth and better brand positioning, while service disruptions may carry regulatory and financial downside risks. |
| 9 | Local communities | Opportunity | Airlines contribute to local communities through employment generation and by supporting broader economic growth. | IndiGo's CSR initiative, 'IndiGoReach,' has outlined following core focus areas:<br>i. Skill development leading to enhanced livelihood from employment opportunities in Travel, Transportation, Logistics, and Hospitality (TTLH) sector<br>ii. Promote environmental sustainability<br>iii. Restoration & conservation of heritage sites | These initiatives aim to support and uplift local communities rather than generating financial returns. |
| 10 | Labour Practices & Human Rights | Risk & Opportunity | Labor practices and human rights are essential for workforce stability, operational integrity, and regulatory compliance. | We ensure adherence to applicable labor and human rights regulations through our policy framework and consistent implementation of responsible employment practices across our operations. | Potential financial impacts may occur as a result of:<br>i. Fines and penalties arising from non compliance<br>ii. Revenue loss caused by operational disruptions |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | The rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 11 | Governance | Opportunity | Strong governance framework with independent oversight creates a foundation for stakeholder trust with, an enhanced brand perception and a basis for stronger risk management. | We have a well-established Code of Conduct and policy framework applicable to employees and value chain partners to prevent any unethical conduct. Our risk management framework is aligned with COSO framework & ISO 31000 standard. We have an effective Board oversight that enables us to maintain highest standards of compliance & ethical conduct. | Ethical business conduct results in:<br>i. Improved stakeholder confidence that drives better business performance<br>ii. Minimizing costs related to litigation<br>iii. Minimized risk of financial misconduct |
| 12 | Operational Excellence | Risk & Opportunity | Operational excellence influences:<br>i. Reliability of service<br>ii. Productivity<br>iii. Cost effectiveness, and<br>iv. Seamless customer experience | Our operational excellence strategy is based on well-defined SOPs that ensure we maintain an industry leading on-time performance & avoid or minimize the impact of unforeseen disruption, if any. | Strong operational performance promotes:<br>i. Highest service standards which enable enhanced customer experience & retention<br>ii. Operational efficiencies result in lower cost |
| 13 | Information Security & System Resilience | Risk | Protecting customer data and maintaining system resilience are essential for operational continuity and trust. System outages, whether due to cyberattacks or technical failures can lead to operational disruptions. | We maintain a robust data privacy policy, and our information security framework complies with key data privacy regulations, including:<br>i. Indian IT Act<br>ii. The General Data Protection Regulation (GDPR)<br>iii. National Institute of Standards and Technology (NIST)<br>iv. ISO 27001 Standard<br>v. Federal Information Processing Standards (FIPS)-compliant encryption. | Cyberattacks or system failures can result in significantly negative financial outcomes. |
| 14 | Supply chain management | Risk & Opportunity | Suppliers form an integral part of our business and network planning. Our success depends on strong & reliable supplier relationships. | We maintain a strong relationship with our OEMs, Oil marketing companies, airports, lessors and other partners through ongoing engagement on quality, delivery, timelines and trainings.<br>We have a Supplier code of conduct aligned with our company policies and the regulatory requirements, which is applicable to all the suppliers. | A strong and dependable supplier base:<br>i. helps avoid operational downtime, which supports better financial performance.<br>ii. Lowers procurement & operation costs.<br>iii. Enhances the overall quality of services provided to customers. |

# 4 SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

| Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| **Policy and management processes** | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| c. Web Link of the Policies, if available* | 1 & 2 | 3 | 1, 4 & 5 | 1 | 3 & 6 | 7 | 1, 2 & 8 | 5 & 9 | 1 & 10 |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 4. Name of the national and international codes / certifications / labels / standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle | ISO 27001 Information Security Management Systems (ISMS) | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any | We aspire to make steady progress in our decarbonisation journey. As per our estimates, our GHG emission intensity in 2030 is likely to be 21.7% lower than 2016 baseline. | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met. | As of March 2026, our GHG emission intensity is reduced by 18.9% from FY 2016 baseline. | | | | | | | | |

*Kindly refer below the policies and their weblinks:

1: Code of Conduct, 2: Whistleblower Policy, 3: Supplier Code of Conduct, 4: Safety Policy, 5: DEI Policy, 6: Human Rights Policy, 7: Environmental Policy, 8: Code of practices and procedures for fair disclosure of UPSI, 9: CSR Policy, 10: Privacy Policy

## Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure).

   Response: Refer to the section 'Executive Summary' of the BRSR Report.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

   Response: Mr. Rahul Bhatia, Managing Director

   Note: The Chief Executive Officer is the highest authority responsible for the implementation and oversight of the Company's Business Responsibility policy(ies). However, pursuant to the resignation of the Chief Executive Officer effective close of business hours on March 10, 2026, the Managing Director has assumed interim responsibility for the management of the affairs of the Company.

9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.

   Response: Yes, the Risk Management Committee and Corporate Social Responsibility Committee constituted by the Board of the Company evaluates sustainability related issues on a periodic basis. Kindly refer the composition of the Committees in the Corporate Governance Report.

10. Details of Review of NGRBCs by the Company

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action. | Board and its Committees | | | | | | | | | Quarterly | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Board and its Committees | | | | | | | | | Quarterly | | | | | | | | |

| | Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 11. | Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | Y | Y | Y | Y | Y | Y | Y | Y | Y |

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated.

| Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| The entity does not consider the principles material to its business (Yes/No) | Not applicable | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial, human, and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

# SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

## PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable

### Essential Indicators

1. Percentage coverage by training and awareness programs on any of the principles during the financial year

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | % of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 10 | Our Board and KMPs are made aware of developments, risks and opportunities in the area of sustainability including climate change regulations, diversity, employee wellbeing, labour related regulations, and digital developments, through structured interactions. In addition, the Board and KMPs are made aware of company's performance on various sustainability metrics including BRSR core indicators. | 100% |
| Key Managerial Personnel | | | 100% |
| Employees other than BoD and KMPs | 16,463[2] | Employees undergo multiple training programs throughout the year which include Corporate policies such as Code of conduct, Information Security, POSH etc.; Safety Management System; Pilots and Cabin Crew trainings; ESG & Sustainability awareness; Technical trainings related to operations; Soft skills; Leadership skills etc. | 88.3% |
| Workers | NA | - | - |

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website).

| Monetary | | | | | |
|---|---|---|---|---|---|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (INR Million) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty / Fine | 9 | Additional Commissioner of CGST- Delhi South Commissionerate | 4,583.00 | GST department has passed an order imposing GST demand along with interest and penalty on compensation received from foreign supplier and denial of Input Tax credit. The Company strongly believes that the order passed by the GST department is erroneous and not in accordance with law, backed by advice from external tax advisors. | The Company will contest the same and shall take appropriate legal remedies against the aforesaid order. The Company is already in appeal before the Commissioner (Appeals) in similar matter for FY 2017-18 |
| Settlement | NA | NA | Nil | NA | NA |
| Compounding Fee | NA | NA | Nil | NA | NA |

[2]The number includes e-learning and in-person sessions.

| | NGRBC Principle | Name of the regulatory / enforcement agencies / judicial institutions | Amount (INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|---|---|---|---|---|---|
| **Non-Monetary** | | | | | |
| Imprisonment | Nil | | | | |
| Punishment | | | | | |

## 3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or non-monetary action has been appealed.

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|---|---|
| Nil | NA |

## 4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Response: Yes. IndiGo's anti-corruption and anti-bribery principles are embedded in the Company's Code of Conduct.

## 5. Number of Directors / KMPs / employees / workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption.

| | FY 2026 | FY 2025 |
|---|---|---|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | NA | NA |

## 6. Details of complaints with regard to conflict of interest.

| Particulars | FY 2026 | | FY 2025 | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | NA | Nil | NA |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | NA | Nil | NA |

## 7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Response: NA

## 8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format.

| Particulars | FY 2026 | FY 2025 |
|---|---|---|
| | Number | Number |
| Number of days of accounts payables | 209 | 158 |

*Note: The calculation methodology is based on Ministry of Corporate Affairs (MCA) guidelines. The total payables include provisions on account of maintenance reserves, the payment obligation for the same becomes due at the time of the maintenance event. The timing of such maintenance events may occur after a period of 4-6 years.*

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format.

| Parameter | Metrics | FY 2026 | FY 2025 |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 100% | 100% |
| | b. Number of trading houses where purchases are made from | 14,351 | 13,822 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 44.89% | 49.39% |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 78.3% | 79.9% |
| | b. Number of dealers/distributors to whom sales are made | 9,286 | 8,836 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors | 57.12% | 56.82% |
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | 5.51% | 2.44% |
| | b. Sales (Sales to related parties / Total Sales) | 0.06% | 0.06% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 8.31% | 56.35% |
| | d. Investments (Investments in related parties / Total Investments made) | 20.96% | 1.61% |

*Note: Loans & advances under RPTs were granted to our fully owned subsidiaries. This includes both grant of loans & advances and their repayments.*

## Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year.

Response: IndiGo organizes multiple meetings with value-chain partners' where partners are briefed on the Company's Code of Conduct, Supplier Code of Conduct, procurement policies and other related information.

| Total no. of awareness programmes held in FY 2025-26 | Topics / Principles covered under the training | % of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|---|---|
| IndiGo organizes multiple meetings with value-chain partners' where partners are briefed on the Company's Code of Conduct, Supplier Code of Conduct, procurement policies, and other related information. | | |

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Response: Yes, we have established processes and governance mechanisms to identify, avoid, and effectively manage conflicts of interest involving members of the Board. The key elements of the framework include:

a. Compliance with provisions of Related Party: To manage conflict of interests, a policy on dealing with related party transactions has been adopted, which ensures compliance with the provisions of the Companies Act, 2013 ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") whenever a transaction is entered into with a related party.

b. Code of Conduct for Directors and Senior Management: The Board is governed by a formally adopted Code of Conduct which mandates disclosure, avoidance and ethical management of any actual or potential conflict of interest.

c. Annual and Event based Disclosure of Interests: All Directors are required to submit annual declarations of interest and make event-based disclosures under applicable laws whenever a potential conflict arises. Where a conflict exists, the concerned Director abstains from deliberation and voting on the relevant agenda item to ensure independence in decision making process.

# PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

## Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

| Segment | FY 2026 | FY 2025 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | NA | NA | NA |
| Capex | 0.3% | 0.7% | Our investments in electric vehicles and electric equipment in ground support equipment (GSE) have contributed to lowering the carbon footprint of our ground operations. |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

   b. If yes, what percentage of inputs were sourced sustainably?

   Response: a. Our Supplier Code of Conduct provides broad guidelines on sustainable sourcing principles which is applicable to all our suppliers. b. We cover all suppliers under Supplier Code of Conduct.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

   Response: NA

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

   Response: We are reviewing the requirements of EPR regulation and shall take the necessary steps if applicable.

## Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

   Response: NA

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

   Response: NA

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

   Response: NA

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format.

   Response: NA

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

   Response: NA

## PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

### Essential Indicators

1. a. Details of measures for the well-being of employees

| Category | % of employees covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health Insurance | | Accidental Insurance | | Maternity Benefits | | Paternity Benefits | | Day-care Facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Employees – Permanent** | | | | | | | | | | | |
| Male | 22,363 | 22,363 | 100% | 22,363 | 100% | NA | NA | 22,363 | 100% | 22,363 | 100% |
| Female | 19,544 | 19,544 | 100% | 19,544 | 100% | 19,544 | 100% | NA | NA | 19,544 | 100% |
| Total | 41,907 | 41,907 | 100% | 41,907 | 100% | 19,544 | 100% | 22,363 | 100% | 41,907 | 100% |

*Note: "Other than Permanent" employees are not considered in the reporting for the above disclosure.*

b. Details of measures for the well-being of workers:

| Category | % of workers covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health Insurance | | Accidental Insurance | | Maternity Benefits | | Paternity Benefits | | Day-care Facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Workers** | | | | | | | | | | | |
| Male | | | | | | | | | | | |
| Female | NA | | | | | | | | | | |
| Total | | | | | | | | | | | |

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

| Segment | FY 2026 | FY 2025 |
|---|---|---|
| Cost incurred on wellbeing measures as a % of total revenue of the Company | 0.05% | 0.05% |

2. Details of retirement benefits, for Current and Previous Financial Year

| Benefits | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and Deposited with the authority (Y/N/NA) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and Deposited with the authority (Y/N/NA) |
| PF | 100% | | Y | 100% | | Y |
| Gratuity | 100% | NA | NA | 100% | NA | NA |
| ESI* | 100% | | Y | 100% | | Y |

*Note: *The percentage shown above includes employees who are entitled under ESI Act.*

3. Accessibility of workplaces:

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Response: Yes, our premises and offices are accessible to employees and workers with disabilities, in line with the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Response: Yes. IndiGo has the RPWD-Equal Opportunity Policy in place, as required under the Rights of Persons with Disabilities (RPWD) Act, 2016.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

| Gender | Permanent Employees | | Permanent Workers | |
|---|---|---|---|---|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100.0% | 100% | NA | NA |
| Female | 99.2% | 98.2% | | |
| Total | 99.8% | 99.5% | | |

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief:

| Particulars | Yes/No (If yes, then give details of the mechanism in brief) |
|---|---|
| Permanent Worker | Not applicable |
| Other than Permanent Workers | |
| Permanent Employees | Employees and other than permanent employees can use whistleblower channels to report any suspected or observed breaches of the 6E Code or company policies. This includes:<br>• 6E Ethics helpline, which offers a Toll-free Hotline: 1800-100-1125, Web Portal: www.indigo.ethicshelpline.in<br>• Email: ethics@goIndigo.in<br>• Chatbot: www.indigo.ethicshelpline.in.<br>• Complaints related to workplace sexual harassment are handled by our Internal Complaints Committee (ICC) IC@goIndigo.in, in accordance with the PoSH Act. |
| Other than Permanent Employees | |

*Note: IndiGo has a Grievance Redressal System that is accessible to all employees on its intranet portal. The policy is designed to support open and structured discussions on work-related concerns and ensure that grievances are addressed fairly and in line with Company policies. The Company follows a transparent and impartial process for handling complaints. The Ethics and Compliance Committee (ECC), which operates under the oversight of the Audit Committee of the Board, reviews and addresses alleged violations. The ECC is supported by the Ethics and Compliance Team, which evaluates, investigates, and reports on grievances.*

7. Membership of employees and worker in association(s) or unions recognised by the listed entity:

| Category | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|
| | Total Employees/ workers in respective categories (A) | Number of employees / workers in respective categories who are part of association or union (B) | % (B/A) | Total Employees/ workers in respective categories (A) | Number of employees/ workers in respective categories who are part of association or union (B) | % (B/A) |
| **Permanent Employees** | | | | | | |
| Male | 22,363 | Nil | Nil | 22,621 | Nil | Nil |
| Female | 19,544 | Nil | Nil | 18,428 | Nil | Nil |
| Total | 41,907 | Nil | Nil | 41,049 | Nil | Nil |
| **Permanent Workers** | | | | | | |
| Male | NA | | | | | |
| Female | | | | | | |
| Total | | | | | | |

8. Details of training given to employees and workers:

| Category | FY 2026 | | | | | FY 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. (C ) | % (C / A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 24,526 | 14,334 | 58.4% | 13,493 | 55.0% | 24,032 | 14,424 | 60.0% | 12,526 | 52.1% |
| Female | 20,525 | 14,610 | 71.2% | 18,273 | 89.0% | 18,855 | 12,138 | 64.4% | 14,142 | 75.0% |
| Total | 45,051 | 28,944 | 64.2% | 31,766 | 70.5% | 42,887 | 26,562 | 61.9% | 26,668 | 62.2% |

9. Details of performance and career development reviews of employees and worker:

| Category | FY 2026 | | | | | FY 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Remarks | No. of employees covered (B) | % (B/A) | Remarks | Total (C) | Remarks | No. of employees covered (D) | % (D/C) | Remarks |
| Employees | | | | | | | | | | |
| Male | 24,526 | | 24,526 | 100% | | 24,032 | | 24,032 | 100% | |
| Female | 20,525 | | 20,525 | 100% | | 18,855 | | 18,855 | 100% | |
| Total | 45,051 | | 45,051 | 100% | | 42,887 | | 42,887 | 100% | |

*Note: At IndiGo, performance evaluation and career development reviews are conducted in accordance with the nature and requirements of employees' roles. Cockpit and cabin crew are assessed based on adherence to company standard operating procedures, compliance with applicable regulatory requirements, adherence to safety protocols, and demonstrated proficiency and competence. All other employees are evaluated against performance objectives established at the beginning of the financial year, with formal assessments conducted at mid-year and as part of the annual appraisal process.*

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?

Response: In line with the requirements of the Directorate General of Civil Aviation (DGCA) under the Ministry of Civil Aviation, the Company has implemented Safety Management System (SMS) that covers passenger safety, flight safety, and employee occupational health and safety. Our Standard Operating Procedures (SOPs) are regularly updated to incorporate the latest scientific guidance. Key areas covered under the system include crew fatigue reporting, systematic alcohol testing, psychoactive substance testing and passenger safety advisories.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Response: The Safety Management System provides reporting application that allows employees to report possible hazards which include both proactive and reactive components. The reactive component involves investigating accidents and incidents that occur within the system. This investigation process identifies the underlying causes of accidents and incidents, provides learning, and contributes to the continual improvement of the aviation system. IndiGo has a system in place to collect all network incidents, which are then reported to regulatory authorities by the Flight Safety department as needed.

We investigate each of the incidents in collaboration with concerned stakeholders, including flight operations, engineering, inflight services, airport operations & customer services, OEMs, and airport operators to determine the root cause(s) and contributory factors. Based on the findings, mitigation actions are formulated to prevent future occurrences. IndiGo's Permanent Investigation Board, in collaboration with the regulatory authority, investigates all major events.

In summary, a continuous encouragement on safety culture has resulted in an increase in safety awareness across the operational staff, which is evident by the type and number of reports being received by Flight Safety team. Additionally, the thorough investigation of accidents & incidents and the formulation of mitigation actions to prevent future occurrences are key elements of IndiGo's safety management approach.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Response: Yes. IndiGo has processes that allow employees to report work-related hazards and step away from situations that may pose a risk to their safety. The Company prioritizes employee health and safety and follows a proactive approach to identifying and preventing potential hazards. IndiGo takes a holistic view of workplace health issues and promotes a safe, supportive environment aimed at minimizing incidents and ensuring overall well-being.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Response: Yes, employees have access to health insurance and related services.

11. Details of safety related incidents, in the following format:

| Safety Incident/Number | Category | FY 2026 | FY 2025 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 2.42 | 2.78 |
| Total recordable work-related injuries | Employees | 217 | 233 |
| No. of fatalities | Employees | Nil | Nil |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 1 | 1 |

*Note: The injury figures include work-related cases requiring medical treatment or resulting in work restriction as per the regulators.*

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Response: Our Safety Management System (SMS) defines our approach to safety, ensuring the safety of our customers and employees. SMS is embedded across all levels of the organization from senior leadership to frontline employees integrating safety into daily operations. Through our comprehensive Safety Policy, IndiGo promotes a strong safety culture by encouraging ownership, awareness, and responsible behavior among employees. Local managers and employees play an active role in identifying and preventing hazards, supported by a dedicated team of health and safety managers. The Company is committed to the following key objectives:

- Mitigating serious accidents
- Implementing ergonomic practices
- Enhancing employees' quality of life
- Promoting respect, discipline, and adherence to safety rules across operations, infrastructure, and material management

13. Number of Complaints on the following made by employees and workers:

| Particulars | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil | Nil | NA | Nil | Nil | NA |
| Health & Safety | Nil | Nil | NA | Nil | Nil | NA |

14. Assessments for the year:

| Particulars | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Health and safety practices | 100% |
| Working Conditions | 100% |

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Response: NA

## Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (a) Employees (Y/N); and (b) Workers (Y/N):

   Response: Yes, we provide the statutory benefits related to life insurance and compensation to the employees in the event of death.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

   Response: All of our value chain partners are required to follow IndiGo's Supplier Code of Conduct, which outlines their obligations regarding applicable statutory compliance.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

| Category | Total no. of affected employees / workers | | No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|---|---|---|---|---|
| | FY 2026 | FY 2025 | FY 2026 | FY 2025 |
| Employees | 1 | 1 | 1 | 1 |
| Workers | NA | | | |

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

   Response: Employee retirement or termination are managed in accordance with applicable employment policies and statutory requirements.

5. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | Nil |
| Working Conditions | Nil |

*Note: Our value chain partners are governed by our Supplier Code of Conduct and the organization's 6E Code of Conduct, which outlines the requirements for ensuring health and safety practices and providing good working conditions for their employees.*

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

   Response: NA

# PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders

## Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Response: IndiGo identifies its key stakeholder groups by mapping its operations and value chain to determine which groups significantly influence or are affected by the Company's activities. Regular engagement and feedback mechanisms are used to validate and refine this assessment over time. Oversight of stakeholder-related matters is provided by the Board-level Stakeholder Consultation Committee.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Stakeholder group | Vulnerable and Marginalised Group (Yes / No) | Channels of Communication | Frequency of Engagement | Purpose and Scope of Engagement including Key Topics and Concerns Raised During Such Engagement |
|---|---|---|---|---|
| Investors and Shareholders | No | • Annual Reports, ESG Reports<br>• Earnings calls, Investor presentations<br>• Annual General Meetings<br>• Stock exchange filings<br>• Press releases, website, emails, calls etc. | Quarterly, annually and ongoing basis | • Financial & operational performance<br>• Sustainability performance<br>• Updates on change in Board and Management |
| Customers | No | • Website, mobile app, Call centers, Helpdesks<br>• Emails & SMS<br>• Social media platforms<br>• Customer feedback surveys | Ongoing and real time | • Improving customer experience led by our "Customer Promise"<br>• Safety, reliability, and on-time performance<br>• Transparency in pricing and policies<br>• Accessibility, inclusivity, and special assistance<br>• Data privacy and cybersecurity |
| Employees | No | • Intranet portals<br>• Town halls & leadership interactions<br>• Emails and newsletters<br>• Employee surveys<br>• HR business partners | Quarterly, annually and ongoing basis | • Workplace safety, health, and well being<br>• Fair compensation, benefits, and job security<br>• Training, skill development, and career progression<br>• Organization's policies<br>• Employee Performance management<br>• Non-discrimination and prompt grievance redressal |
| Suppliers and Partners | No | • Onboarding platforms<br>• Contractual agreements and service level reviews<br>• Audits, site visits & meetings<br>• Policy communications, emails<br>• Industry forums, Supplier meets | Ongoing and need based | • Fair, transparent, and ethical procurement practices<br>• Timely payments and contractual clarity<br>• Operational requirements, quality standards, and safety compliance<br>• Business continuity and long term partnership opportunities<br>• Data security and confidentiality<br>• Sustainable supply chain practices |

| Stakeholder group | Vulnerable and Marginalised Group (Yes / No) | Channels of Communication | Frequency of Engagement | Purpose and Scope of Engagement including Key Topics and Concerns Raised During Such Engagement |
|---|---|---|---|---|
| Government and Regulators | No | • Regulatory filings and statutory submissions<br>• Participation in policy consultations and committees<br>• Responses to regulatory notices, circulars, and advisories<br>• Company website | Quarterly, annually and need-based | • Adherence to applicable laws and regulations<br>• Policy development<br>• Consultations on emerging ESG or related issues |
| Industry Associations | No | • Association meetings, conferences, trade fairs etc. | Ongoing and need-based | • Discussions on sector-specific ESG & other industry issues |
| Communities and NGOs | No | • Project level meetings, Community consultations, Emails, Calls etc. | Ongoing and need-based | • Discussions on key social, environmental and community-related issues<br>• Community development and social inclusion |

## Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   Response: IndiGo engages with its stakeholders on a regular basis, with the frequency of engagement varying by stakeholder group. Feedback gathered through these interactions is reviewed by the leadership team, which provides periodic updates to the Board. These updates help the Board understand economic, environmental, and social matters raised by stakeholders and offer strategic guidance on addressing current and emerging issues.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Response: Yes. Stakeholder consultations are used to help identify and manage environmental and social topics. IndiGo actively incorporates feedback received from stakeholders into its policies, programs, and actions. This engagement supports the alignment of our initiatives with stakeholder expectations and strengthens our broader sustainability objectives.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   Response: Our Corporate Social Responsibility team, along with our NGO partners, regularly engages with local communities and addresses if any grievances raised by them. Further we also have whistleblower policy & mechanism to address any stakeholder & community grievances.

# PRINCIPLE 5 Businesses should respect and promote human rights

## Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

| Category | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of Employees / Workers covered (B) | % (B/A) | Total (C) | No. of Employees / Workers covered (D) | % (D/C) |
| **Employees** | | | | | | |
| Permanent | 41,907 | 34,914 | 83.3% | 41,049 | 36,610 | 89.2% |
| Other than Permanent | 3,144 | 386 | 12.3% | 1,838 | Nil | Nil |
| Total | 45,051 | 35,300 | 78.4% | 42,887 | 36,610 | 85.4% |

2. Details of minimum wages paid to employees and workers, in the following format:

| Category | FY 2026 | | | | | FY 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C ) | % (C / A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees (Permanent)** | | | | | | | | | | |
| Male | 22,363 | Nil | Nil | 22,363 | 100% | 22,621 | Nil | Nil | 22,621 | 100% |
| Female | 19,544 | Nil | Nil | 19,544 | 100% | 18,428 | Nil | Nil | 18,428 | 100% |
| Total | 41,907 | Nil | Nil | 41,907 | 100% | 41,049 | Nil | Nil | 41,049 | 100% |

*Note: "Other than Permanent" employees are not considered in the reporting for the above disclosure.*

3. Details of remuneration / salary / wages, in the following format:

a. Median remuneration / wages

| Particulars | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration / salary / wages of respective category | Number | Median remuneration / salary / wages of respective category |
| Board of Directors (BoD) | Refer "MGT 7" under Annual Return section in the Annual Report. | | | |
| Key Managerial Personnel | | | | |
| Employees other than BoD and KMP | - | | | |

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

| Particulars | FY 2026 | FY 2025 |
|---|---|---|
| Gross wages paid to females as % of total wages | 26.77% | 25.64% |

*Note: IndiGo follows a non-discrimination and pay parity policy. All entry-level employees in operational roles are offered compensation based on their educational background, skill set, past experience and role, irrespective of gender, age, caste, or creed. All employees in support functions are compensated based on their educational background, past experience, skills, and merit. In none of the cases are gender, age, caste, or creed a criterion in the determination of their compensation.*

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Response: Yes, IndiGo's Ethics & Compliance team is responsible for addressing the grievances related to Human Rights. The grievance resolution process followed is as per IndiGo's Code of Conduct.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Response: Please refer our response to Principle 3, Essential indicator, Question no. 6.

6. Number of Complaints on the following made by employees and workers:

| Particulars | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 74 | 7 | Pending resolution under investigation as on 31 March 2026, did not exceed timeline as per SH Act. | 79 | 18 | Pending resolution under investigation as on 31 March 2025, did not exceed timeline as per SH Act. |
| Discrimination at workplace | Nil | Nil | | Nil | Nil | |
| Forced Labour / Involuntary Labour | Nil | Nil | | Nil | Nil | |
| Wages | Nil | Nil | | Nil | Nil | |
| Other human rights related issues | Nil | Nil | | Nil | Nil | |

*Note: The number of cases resolved during the year are 80, including those carried forward from the previous year.*

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

| Particulars | FY 2026 | FY 2025 |
|---|---|---|
| Total Complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 74 | 79 |
| Complaints on POSH as a % of female employees | 0.36% | 0.38% |
| Complaints on POSH upheld | 80* | 72 |

*Note: *The number also includes complaints upheld from previous year.*

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Response: IndiGo enforces a strong anti-retaliation policy and a rigorous mechanism to protect complainants in discrimination and harassment cases from any adverse consequences. The Company takes immediate steps to ensure the safety and comfort of the complainant upon receiving a sexual-harassment-related complaint. Strict confidentiality is maintained throughout the handling of such cases. Any attempt by the respondent to intimidate the complainant or witnesses during an investigation is treated seriously, and appropriate action is taken.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Response: Yes, our Supplier Code of Conduct is included in all standard supplier contracts and requires suppliers to follow all relevant labor laws and other applicable regulations related to human rights.

10. Assessments for the year:

| Particulars | % of your plants and offices that were assessed (By entity or statutory authorities or third parties) |
|---|---|
| Child Labour | 100% |
| Forced/involuntary labour | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |
| Others – please specify | |

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Response: We have a robust policy on the Prevention of Sexual Harassment, which is gender neutral. We conduct workshops and focus group discussions to sensitize employees about prevention of sexual harassment at workplace from the time of new hire joining. We also have an interactive e-learning module for the employees which educates employees on various nuances of the policy. We take extreme care and ensure utmost confidentiality is maintained while overseeing these matters. We have a strong policy on retaliation. Any act of instilling fear in the minds of the complainant and/or any witnesses by the respondent on account of participating in an investigation is viewed extremely seriously and appropriate action is taken.

## Leadership Indicators

1. Details of a business process being modified/introduced as a result of addressing human rights grievances/ complaints.

Response: Nil

2. Details of the scope and coverage of any Human rights due diligence conducted.

Response: Nil

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Response: Yes, the premise/office are accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

| Particulars | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Child Labour | Nil |
| Forced/involuntary labour | Nil |
| Sexual harassment | Nil |
| Discrimination at workplace | Nil |
| Wages | Nil |
| Others – please specify | - |

*Note: Our value chain partners are governed by our Supplier Code of Conduct and the organization's 6E Code of Conduct, which outlines the requirements for measures against Child labour, Forced/involuntary labour, Sexual harassment, Discrimination at workplace and Wages as per respective regulatory requirements.*

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Response: NA

## PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.

### Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

| Parameter | FY 2026 (GJ) | FY 2025 (GJ) |
|---|---|---|
| From renewable sources | | |
| Total electricity consumption (A) | 18,178.52 | 9,167.12 |
| Total fuel consumption* (B) | 11,084.72 | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumed from renewable sources (A+B+C) | 29,263.24 | 9,167.12 |
| From non-renewable sources | | |
| Total electricity consumption (D) | 54,997.55 | 55,260.83 |
| Total fuel consumption (E) | 141,462,140.08 | 131,824,154.31 |
| Energy consumption through other sources (F) | - | - |
| Total energy consumed from non-renewable sources (D+E+F) | 141,517,137.63 | 131,879,415.14 |
| Total energy consumed (A+B+C+D+E+F) | 141,546,400.88 | 131,888,582.26 |
| Energy intensity per rupee of turnover (GJ/INR) (Total energy consumed / Revenue from operations) | 0.00017 | 0.00016 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/USD) (Total energy consumed / Revenue from operations adjusted for PPP) | 0.0034 | 0.0033 |
| Energy intensity in terms of physical output (GJ/ASK) | 0.00082 | 0.00084 |

*Note: *Fuel consumption from renewable sources reported pertains to Sustainable Aviation Fuel.*

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, TUV India Pvt. Ltd.*

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Response: NA

3. Provide details of the following disclosures related to water, in the following format:

| Parameter | FY 2026 (KL) | FY 2025 (KL) |
|---|---|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | - | - |
| (iii) Third party water | 119,933.80 | 89,715.20 |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 119,933.80 | 89,715.20 |
| Total volume of water consumption (in kilolitres) | 119,933.80 | 89,715.20 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/INR) | 0.00000014 | 0.00000011 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL/USD) (Total water consumption / Revenue from operations adjusted for PPP) | 0.0000029 | 0.0000022 |
| Water intensity in terms of physical output (KL/ASK) | 0.00000070 | 0.00000057 |

*Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, TUV India Pvt. Ltd.*

4. Provide the following details related to water discharged:

| Parameter | FY 2026 (KL) | FY 2025 (KL) |
|---|---|---|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) To Groundwater | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iii) Seawater / desalinated water | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iv) Sent to third parties | 71,655.09 | 52,323.40 |
| - No treatment | - | |
| - With treatment – please specify level of treatment | 71,655.09 | 52,323.40 |
| (v) Others | - | |
| - No treatment | - | |
| - With treatment – please specify level of treatment | - | - |
| Total water discharged (in kilolitres) | 71,655.09 | 52,323.40 |

*Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes. TUV India Pvt. Ltd.*

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Response: NA

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

| Parameter | Unit | FY 2026 | FY 2025 |
|---|---|---|---|
| NOx | tonnes | 7,318.11 | 7,174.47 |
| SOx | tonnes | 701.88 | 688.10 |
| PM | tonnes | 414.35 | 406.22 |

*Note: There has been a change in computational methodology starting FY 2026. Values above have been calculated based on the landing and take-off (LTO) cycle approach applicable to the aviation sector. The values for FY 2025 have been restated accordingly.*

*Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No*

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

| Parameter | Unit | FY 2026 | FY 2025 |
|---|---|---|---|
| Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, FCs, SF6, NF3 if available) | Metric tonnes of $CO_2$ equivalent | 10,419,376.30 | 9,706,392.55 |
| Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, FCs, SF6, NF3 if available) | Metric tonnes of $CO_2$ equivalent | 10,938.40 | 10,990.77 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | Metric tonnes of $CO_2$ equivalent per INR | 0.000012 | 0.000012 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tonnes of $CO_2$ equivalent per INR adjusted to PPP | 0.00025 | 0.00024 |
| Total Scope 1 and Scope 2 emissions per ASK | grams of $CO_2$ equivalent/ASK | 60.5 | 61.7 |

*Note: In addition to the above GHG emissions, we report biogenic emissions of 804 $tCO_2e$ from Sustainable Aviation Fuel.*

*Note: Indicate if any independent assessment/ evaluation/assurance has been conducted by an external agency? (Y/N) If yes, name of the external agency: Yes, TUV India Pvt. Ltd.*

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Response: IndiGo has implemented various measures for reducing greenhouse gas emissions. Few strategic measures are given below.

| Sr. No. | Initiative undertaken | Details of the initiative | Outcome of the initiative |
|---|---|---|---|
| 1 | Adoption of next generation aircraft | Fuel optimization through adoption of next generation aircraft is one of our strategic decarbonisation measure. This year we inducted 51 Airbus A320neo family aircraft into our fleet, which are 15% more fuel efficient and 50% quieter than the old generation. Currently, about 81% of our fleet consists of A320neo family aircraft. | This initiative has led to 18.9% reduction in GHG emission intensity per available seat kilometer (ASK) between FY 2016 and FY 2026 |
| 2 | Optimization of flying SOPs (Standard Operating Procedures) | Our flying SOPs facilitate continuous fuel optimization opportunities. Some of the measures that we implement include single engine taxi, optimal flap settings during take-off and landing, well-designed climb and descent profiles, sophisticated flight planning and route optimization through advanced technologies. | Reduced GHG emissions |
| 3 | On-ground initiatives | We are increasing the use of electric vehicles and equipment in our ground operations at airports to lower GHG emissions. Wherever there is an opportunity and adequate airport infrastructure, we deploy electric coaches, electric baggage tugs and electric cargo loading equipment. We are also using Combo units instead of Auxiliary Power Units (APUs) to reduce our carbon footprint. | Reduced GHG emissions |

9. Provide details related to waste management by the entity, in the following format:

| Parameter | FY 2026 (MT) | FY 2025 (MT) |
|---|---|---|
| Total waste generated (in metric tonnes) | | |
| Plastic waste (A) | 1,186.32 | 1,154.06 |
| E-waste (B) | 0.03 | 0.08 |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | 202.83 | 65.90 |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G) | 183.19 | 61.01 |
| Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) | 2,672.45 | 1,977.93 |
| Total (A+B + C + D + E + F + G + H) | 4,244.82 | 3,258.98 |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (In metric tonnes per INR) | 0.000000005 | 0.000000004 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 0.0000001 | 0.00000008 |
| Waste intensity in terms of physical output (tonnes/ASK) | 0.000000025 | 0.000000021 |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | 4,153.68 | 3,066.22 |
| (ii) Re-used | - | - |
| (iii)Other recovery operations | - | - |
| Total | 4,153.68 | 3,066.22 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | - | - |
| (ii) Landfilling | 0.62 | - |
| (iii)Other disposal operations | 90.52 | 192.77 |
| Total | 91.14 | 192.77 |

*Note: The values are restated as per the updated methodology.*

*Note: Indicate if any independent assessment/ evaluation/assurance has been conducted by an external agency? (Y/N) If yes, name of the external agency: Yes, TUV India Pvt. Ltd.*

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Response: Our waste management initiatives focus on reducing waste across all operations, including flights, airports, engineering & ground activities, corporate offices and training centers. We have developed a four-step waste management strategy rooted in the principles of the circular economy.

i. Manage waste generation through responsible consumption
ii. Sort and segregate waste to facilitate efficient recycling and reuse of materials
iii. Resource recovery through upcycling and repurposing discarded materials
iv. Proper disposal and treatment of non-recyclable and hazardous waste to minimize environmental impact through authorized agencies

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

Response: NA

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Response: NA

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Response: Yes. The Company complies with the applicable environmental laws, regulations, and guidelines.

## Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area
(ii) Nature of operations

Response: NA

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

| Parameter | Unit | FY 2026 | FY 2025 |
|---|---|---|---|
| Total Scope 3 emissions (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, FCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 3,003,388 | 2,775,516 |
| Total Scope 3 emissions per rupee of turnover (Total Scope 3 GHG emissions / Revenue from operations) | Metric tonnes of $CO_2$ equivalent per INR | 0.0000035 | 0.0000034 |
| Total Scope 3 emission intensity (Optional) | Grams of $CO_2$ equivalent/ASK | 17.4 | 17.6 |

*Note: We have updated computational methodology as per International Aviation Environment Group 2025 and DEFRA. The values for FY 2025 have been restated accordingly.*

*Note: Indicate if any independent assessment/ evaluation/assurance has been conducted by an external agency? (Y/N) If yes, name of the external agency: No*

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Response: NA

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Response: IndiGo has implemented various measures to improve resource efficiency & reduce emissions. Few of the measures are given below.

| Sr. No. | Initiative undertaken | Details of the initiative | Outcome of the initiative |
|---|---|---|---|
| 1 | Adoption of next generation aircraft | Fuel optimization through adoption of next generation aircraft is one of our strategic decarbonisation measures. This year we inducted 51 Airbus A320neo family aircraft into our fleet, which are 15% more fuel efficient and 50% quieter than the old generation. Currently, about 81% of our fleet consists of A320neo family aircraft. We are also using SAF as part of our European and UK operations started this year. | This initiative has led to 18.9% reduction in GHG emission intensity per available seat kilometer (ASK) between FY 2016 and FY 2026 |
| 2 | Optimization of flying SOPs (Standard Operating Procedures) | Our flying SOPs facilitate continuous fuel optimization opportunities. Some of the measures that we implement include single engine taxi, optimal flap settings during take-off and landing, well-designed climb and descent profiles, sophisticated flight planning and route optimization through advanced technologies. | Reduced GHG emissions |
| 3 | On-ground initiatives | We are increasing the use of electric vehicles and equipment in our ground operations to lower emissions. Wherever there is an opportunity and adequate airport infrastructure we deploy electric coaches, electric baggage tugs and electric cargo loading equipment. We are also using Combo units instead of Auxiliary Power Units (APUs) to reduce our carbon footprint. | Reduced GHG emissions |
| 4 | Water Consumption | Our fleet uses water efficient faucets which significantly reduces the water consumption. We also introduced drinking water pouring service instead of dedicated water bottles for customers leading to lower wastage of water and reduction of plastic waste. | Reduction in water consumption |
| 5 | Waste Management | We have made changes to our onboard service processes which results in reduction of waste generation and better segregation of waste material. | Reduction in waste generation |

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.

Response: Yes, we have a business continuity and disaster management plan. Our Emergency Response Plan is documented at the corporate, departmental, and station levels, and meets all applicable international and domestic regulatory requirements. It covers both natural and human-made emergencies, including major aircraft accidents. The plan outlines command and control procedures, crisis communication, humanitarian support, and business continuity measures. It also includes regular training and drills, as well as guidance on financial, insurance, and coordination requirements with external agencies and codeshare partners.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

Response: Nil

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Response: Nil

## PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

### Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

   Response: 5 nos.

   b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

| Sr. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1 | PHD Chamber of Commerce & Industry | National |
| 2 | Associated Chambers of Commerce and Industry | National |
| 3 | Federation of Indian Airlines | National |
| 4 | Indian Chambers of Commerce | National |
| 5 | Flight Safety Foundation, Inc. | National |

The company is also a member of the International Air Transport Association (IATA), a global trade organization that represents, directs, and supports the aviation sector.

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

| Name of the authority | Brief of the case | Corrective action taken |
|---|---|---|
| Nil | Nil | Nil |

### Leadership Indicators

1. Details of public policy positions advocated by the entity:

   Response: NA

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

   Response: NA

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

   Response: NA

3. Describe the mechanisms to receive and redress grievances of the community.

   Response: Our Corporate Social Responsibility team, along with our NGO partners, regularly engages with local communities and addresses if any grievances raised by them. Further we also have whistleblower policy & mechanism to address any stakeholder & community grievances.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

| Parameter | FY 2026 | FY 2025 |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 2.51% | 2.06% |
| Directly from within India | 63.71% | 65.73% |

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

| Location | FY 2026 | FY 2025 |
|---|---|---|
| Rural | 0.01% | 0.01% |
| Semi-urban | 0.40% | 0.37% |
| Urban | 6.15% | 6.06% |
| Metropolitan | 93.44% | 93.56% |

### Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

| Details of negative social impact identified | Corrective action taken |
|---|---|
| NA | NA |

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

| Sr. No. | State | Aspirational District | Amount spent (INR Million) |
|---|---|---|---|
| 1 | Himachal Pradesh | Chamba | 1.51 |
| 2 | Odisha | Kandhamal | 1.59 |
| 3 | Jharkhand | Godda, Bokaro, Hazaribagh, Ramgarh | 49.37 |
| 4 | Chhattisgarh | Kondagaon | |
| 5 | Uttarakhand | Udham Singh Nagar | 0.66 |
| | | Total | 53.13 |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
   (b) From which marginalized/vulnerable groups do you procure?
   (c) What percentage of total procurement (by value) does it constitute?

   Response: (a) No; (b) NA; (c) NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

   Response: Nil

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

   Response: NA

6. Details of beneficiaries of CSR Projects:

| Sr. No. | CSR Projects | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|---|---|---|---|
| 1. | Capacity building of women in Agriculture & allied activities and livelihood generation | | |
| (a) | Livelihood opportunities for women farmers in Assam and Meghalaya | 3,000 | 100% |
| (b) | Livelihood opportunities for gender minorities in Tamil Nadu | 1,000 | 100% |
| (c) | Enhancing livelihoods security for rural women in Maharashtra | 20,000 | 100% |
| (d) | Women collectives led action towards environment rejuvenation in Jharkhand and Chhattisgarh | 75,000 | 100% |
| 2 | Vocational training for youth in Travel, Transportation, Logistics and Hospitality sector | | |
| (a) | Vocational training for youth in Gurugram, Dehradun and Shillong | 750 | 100% |
| (b) | Vocational training for youth in Jodhpur, Hyderabad and New Jalpaiguri | 770 | 100% |
| (c) | Vocational training for youth in Guwahati | - | - |
| (d) | Skill development for Person with disability and gender minorities | 47 | 100% |
| (e) | Economic empowerment of women through Commercial Pilot License training | - | - |
| (f) | Vocational Training for youth in Churachandpur, Manipur | 58 | 100% |
| 3 | Environmental Conservation | | |
| (a) | Community led ecological restoration project in Odisha | 3,273 | 100% |
| (b) | Enhanced livelihood through Agroforestry in Himachal Pradesh | 2,000 | 100% |
| (c) | Zero Waste Airport project at Indore | - | - |
| (d) | Tree plantation project | 3,000 | 100% |
| (e) | R&D project on Integrated water and waste-water management including water bodies in Chennai, Tamil Nadu | - | - |

## PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

### Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Response: We offer multiple channels for customers to share complaints and feedback. Please refer the contact page and the feedback form on our website and mobile app. All complaints and feedback are acknowledged and assigned with unique reference number, enabling traceability. These are further aligned to respective business units. Assigned teams conduct a structured investigation and take corrective actions towards resolution of complaints. Once completed, customers are informed about the actions taken.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

| Particulars | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | NA |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

*Note: We provide all the necessary information related to air travel & cargo services through our website. This includes baggage policy, Conditions of Carriage and other related information. For every flight that we operate, our crew provides a safety and emergency protocol briefing to the passengers.*

3. **Number of consumer complaints in respect of the following:**

| Particulars | FY 2026 | | | FY 2025 | | |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | Nil | Nil | | Nil | Nil | |
| Advertising | Nil | Nil | | Nil | Nil | |
| Cyber-security | Nil | Nil | | Nil | Nil | |
| Delivery of essential Services | Nil | Nil | | Nil | Nil | |
| Restrictive Trade Practices | Nil | Nil | | Nil | Nil | |
| Unfair Trade Practices | 1 | 1 | Consumer complaint before CCI | Nil | Nil | |
| Other (i) DGCA | 44,729 | Nil | | 1,803 | Nil | |
| (ii) Customer Complaints | 229 | 200 | | 120 | 125 | |

4. **Details of instances of product recalls on account of safety issues:**

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | NA | NA |
| Forced recalls | | |

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Response: Yes, please refer our Data Privacy policy which is available on our website. To protect the security and privacy of our customers and stakeholders' information, the company follows a robust cybersecurity framework aligned with industry standards such as National Institute of Standards and Technology. Further our information security system is certified as per ISO 27001 standard.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products/services.

   Response: NA

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches along-with impact

   b. Percentage of data breaches involving personally identifiable information of customers

   c. Impact, if any, of the data breaches

   Response: (a) 1 no.; (b) 100%; (c) No major impact

## Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

   Response: Information about our products and services are available on our website at www.goindigo.in and mobile app,

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

   Response: We ensure that we inform all our customers about the safe and responsible travel guidelines. On every flight, our crew briefs passengers on safety procedures and emergency protocols. Our tickets and boarding passes include information about prohibited items that cannot be carried on board. We have also captured all other related information on our website. Customers may refer to our baggage policy & Conditions of Carriage for more information.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

   Response: We notify customers well in advance through multiple communication channels, including IVR calls, emails, and WhatsApp/SMS, about any changes in the flight schedule or cancellations. Customers are also equipped to check the status at any time through our chatbot, website, and mobile app, or by connecting with the 24x7 customer support team. We also publish information on social media platforms and our website in case of major disruptions.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not applicable) If yes, provide details in brief. Did your entity carry out any survey about consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   Response: Yes, we provide all essential travel information on our website and mobile app, including Conditions of Carriage, web check-in procedures, baggage allowances, and other travel guidelines as per regulations. Delivering excellent customer experience is one of our key objectives. To ensure our processes stay aligned with customer needs, we take feedbacks, conduct customer satisfaction surveys & customer NPS assessment on a regular basis. These Feedback help us understand customer expectations, satisfaction levels, and their overall experience of flying with us.

# Independent Assurance Statement

To
the Board of Directors, InterGlobe Aviation Ltd. (IndiGo),
Upper Ground Floor, Thapar House,
Gate No. 2, Western Wing, 124 Janpath, New Delhi - 110 001, India

InterGlobe Aviation Ltd. (IndiGo) (hereinafter referred to as "IndiGo" or the "Reporting Organization") engaged TÜV India Private Limited ("TUVI") to conduct an independent external assurance of the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core) disclosed in its Business Responsibility and Sustainability Report (hereinafter "the BRSR") for the reporting period from 01/04/2025 to 31/03/2026. IndiGo developed the BRSR based on the National Guidelines on Responsible Business Conduct (NGRBC) and applicable SEBI BRSR reporting requirements. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised), specifically aligned with the BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain and the Industry Standards on Reporting of BRSR Core. TUVI confirms that, prior to acceptance, the preconditions for the assurance engagement were assessed in accordance with ISAE 3000 (Revised). TUVI determined that the subject matter is supported by suitable criteria (the SEBI BRSR Core framework), that management has acknowledged its responsibility for the preparation and presentation of the sustainability information and for providing access to relevant records, and that sufficient appropriate evidence was expected to be available to support the assurance conclusion. The assurance process was conducted with reference to the following applicable frameworks and guidelines:

- Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requiring disclosure of the Business Responsibility and Sustainability Report (BRSR);
- The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023;
- The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024;
- SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021;
- SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023, related to BRSR reporting requirements; and
- The Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30/01/2026, which consolidates the operative BRSR and other LODR reporting requirements.

## Management's Responsibility

IndiGo has developed the BRSR content and is responsible for identifying material ESG topics, determining relevant sustainability issues, and establishing processes for performance management, data management, and data quality.

IndiGo is responsible for the preparation and content of the Business Responsibility and Sustainability Report (BRSR), including the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core). Its management is accountable for the collection, analysis, preparation, and disclosure of the information presented in the BRSR, whether in web-based or printed format.

IndiGo's management ensures that the BRSR is prepared accurately with reference to the applicable criteria – the National Guidelines on Responsible Business Conduct (NGRBC), the SEBI BRSR reporting requirements, and the SEBI BRSR Core framework – and is free from intended or unintended material misstatements. This responsibility includes maintaining the integrity of the associated website, complying with applicable laws, archiving and reproducing disclosed information, and making such data available to relevant stakeholders and regulatory authorities upon request.

Any partial reproduction of this assurance statement may lead to misinterpretation of its scope, procedures, and conclusions. Therefore, the assurance conclusion should be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this statement.

## Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core) disclosed in the BRSR, as mandated under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which requires listed entities to include a BRSR as part of their Annual Report. The BRSR Core requirements encompass essential disclosures pertaining to the organization's Environmental, Social and Governance (ESG) performance. The assurance engagement included the following activities:

- Verification of the application of the report content and principles as mentioned in the BRSR over the reporting period;
- Verification of the reliability of the disclosures pertaining to environmental and social topics;
- Review and evaluation of the 09 attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR by IndiGo;
- Assessment of the quality, clarity, and completeness of the reported information; and
- Verification of supporting evidence on a sample basis for reasonable assurance of the 09 attributes as per Annexure I – Format of BRSR Core.

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of IndiGo's ESG disclosures.

TUVI has verified the below 09 attributes as per Annexure I – Format of BRSR Core disclosed in the BRSR with reference to the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024) as part of the applicable assurance criteria.

| Attributes | KPI |
|---|---|
| Green-house gas (GHG) footprint<br>Boundary:<br>Scope 1<br>Boundary – Consumption from all domestic and international vendors are part of financial statement.<br>Scope 2<br>Boundary – All Domestic airports and corporate locations. | Total Scope 1 emissions (with breakup by type) - GHG ($CO_2e$) Emission in MT - Direct emissions from organization's owned- or controlled sources |
| | Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider |
| | GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP |
| | GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /ASK (Available Seat km) |
| Water footprint<br>Boundary:<br><br>Covers all Domestic airports and corporate locations. | Total water consumption (in kL) |
| | Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP |
| | Water consumption intensity - kL /ASK (Available Seat km) |
| | Water Discharge by destination and levels of Treatment (kL) |
| Energy footprint<br>Boundary:<br>Refer attribute "Green-house gas (GHG) footprint" | Total energy consumed in GJ |
| | % of energy consumed from renewable sources - In % terms |
| | Energy intensity -GJ/ Rupee adjusted for PPP |
| | Energy intensity -GJ/ASK (Available Seat km) |
| Embracing circularity - details related to waste management by the entity<br>Boundary:<br>Covers all Domestic airports and corporate locations. | Plastic waste (A) (MT) |
| | E-waste (B) (MT) |
| | Bio-medical waste (C) (MT) |
| | Battery waste (D) (MT) |
| | Engine oil (E) |
| | Oil containers (F) |
| | Engineering spares (G) (MT) |
| | Mixed metal (H) (MT) |
| | Mixed Organic (I) (MT) |
| | Total waste generated (A + B + C + D + E + F+G+H+I) (MT) |
| | Waste intensity<br>• MT / Rupee adjusted for PPP<br>• MT /ASK (Available Seat km) |
| | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) |
| | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity)<br>✓ kg of Waste Recycled Recovered /Total Waste generated |
| | For each category of waste generated, total waste disposed by nature of disposal method (MT) |
| | For each category of waste generated, total waste disposed by nature of disposal method (Intensity)<br>✓ kg of Waste Recycled Recovered /Total Waste generated |
| Enhancing Employee Wellbeing and Safety | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the co - In % terms |
| | Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)<br>1) Number of Permanent Disabilities<br>2) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)<br>3) No. of fatalities |
| Enabling Gender Diversity in Business (Indian Operations) | Gross wages paid to females as % of wages paid - In % terms |
| | Complaints on POSH: 1) Total Complaints on Sexual Harassment (POSH) reported |
| | Complaints on POSH: 2) Complaints on POSH as a % of female employees / workers |
| | Complaints on POSH: 3) Complaints on POSH upheld |

| Attributes | KPI | |
|---|---|---|
| Enabling Inclusive Development (Indian Operations) | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value | |
| | Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost | |
| Fairness in Engaging with Customers and Suppliers | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms | |
| | Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured | |
| Open-ness of business | Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties | 1) Purchases from trading houses as % of total purchases |
| | | 2) Number of trading houses where purchases are made from |
| | | 3) Purchases from top 10 trading houses as % of total purchases from trading houses |
| | | 1) Sales to dealers / distributors as % of total sales |
| | | 2) Number of dealers / distributors to whom sales are made |
| | | 3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors |
| | | Share of RPTs (as respective %age) in - |
| | | • Purchases |
| | | • Sales |
| | | • Loans & advances |
| | | • Investments |

Notes:

**Energy:** Energy consumption data for metro airports (Bengaluru, Mumbai, Delhi, Kolkata, Chennai and Hyderabad), which account for over 80% of the Company's total airport electricity consumption, was sourced from electricity invoices and SAP records. For smaller airport stations where dedicated electricity bills were not available, consumption was estimated through extrapolation based on metro airport data. This approach is considered reasonable as these metro stations support a broader range of operations and have significantly higher passenger volumes and staff deployment compared to smaller airport stations.

**Water:** Quantity of water uplifted into aircraft was verified from water purchase invoices, which were used as the primary data source and verified on a sample basis during assurance. Water discharge was estimated assuming that 70% of the water uplifted into aircraft is utilized in lavatory operations.

**Waste:** The company currently operates two hangars, one in Bangalore and one in Delhi. The Consent to Operate (CTO) and Consent to Establish (CTE) have been obtained for the Bangalore hangar. At these establishments, hazardous waste in the form of used oil, grease, lubricants and similar streams is generated from maintenance activities. These wastes are disposed of through Pollution Control Board authorized vendors who recycle them in line with their consent conditions. Periodic consent renewals and applications, where applicable, are managed by IndiGo in the ordinary course of operations in accordance with the applicable State Pollution Control Board requirements. No instance of statutory non-compliance was noted that affected the reported BRSR Core waste disclosures.

The reporting boundaries for the above attributes include 97 domestic airport locations across 34 states/UTs and 43 international airports across 28 countries. On-site verification was conducted at the IndiGo Corporate Office and the Delhi airport hangar site from 09/12/2025 to 11/12/2025. Desk reviews were carried out for the other locations and offices forming part of the reporting boundary. The on-site verification performed during 09/12/2025 to 11/12/2025 covered the processes, source systems, and data-collection controls relevant to the BRSR Core KPIs. For the FY 2025-26 reporting period (01/04/2025 to 31/03/2026), assurance evidence over the full-period reported values was obtained through subsequent procedures, comprising remote verification, examination of full-year source records and invoices, recalculations, analytical review, and reconciliation of consolidated data, performed after the close of the reporting period. The combination of these procedures provided sufficient appropriate evidence to support the reasonable assurance conclusion for FY 2025-26 in accordance with ISAE 3000 (Revised).

The reporting boundary above has been determined based on the operational control approach, covering all entities over which IndiGo exercises operational control for the purposes of GHG, energy, water, waste, and related ESG reporting. This boundary is consistent with the financial consolidation boundary disclosed in IndiGo's audited financial statements, with any boundary differences explicitly identified and explained in the BRSR disclosures. The reporting boundary applied to each KPI is set out attribute-wise in the scope table above and varies according to the nature of the KPI: GHG-Scope 1 reflects fuel consumption captured within the financial statements covering domestic and international operations, while GHG-Scope 2 (electricity), water and waste are reported for the domestic airports and corporate locations, representing significant operations and where IndiGo exercises operational control with metered or invoiced source data is available. These attribute-wise boundaries are stated against each attribute in the scope table and were verified for consistency with the underlying source records. All offices, hangar locations and catering locations forming part of the reporting boundary, as disclosed in the BRSR, are included. IndiGo's wholly owned subsidiary, Agile Airport Services Limited, and InterGlobe Aviation Financial Services (IFSC) Private Limited are excluded from the scope of the report and thereby the assurance. During consolidation, IndiGo applies data aggregation controls to prevent double-counting across locations so that reported values are not duplicated at the consolidated level.

The assurance activities were carried out as per the on-site verification schedule shown above for the FY 2025-26 engagement.

**Use of Estimates:** Certain BRSR Core KPIs, including energy consumption, water withdrawal, and the corresponding GHG emissions, are based on estimates due to limitations in direct measurement. These estimates were derived using reasonable assumptions, recognised estimation methodologies, the Industry Standards on Reporting of BRSR Core, and industry-accepted factors. For such KPIs, our assurance procedures focused on evaluating the appropriateness and consistent application of the estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The KPIs involving estimation are: (a) electricity consumption at smaller airports and related GHG emissions based on metro station, (b) municipal water consumption at smaller airports based on metro stations and at office locations through headcount based factors; and (c) intensity denominators taken directly from the audited financial statements; with all other KPIs based on direct measurement. Based on our procedures, the estimated portion of each affected KPI is not significant in the context of the total reported value for that KPI and, in each case, falls within the applicable 5% quantitative materiality threshold. Accordingly, the use of estimation did not give rise to any individual or aggregate misstatement exceeding the materiality threshold and did not affect our reasonable assurance conclusion on the selected KPIs taken as a whole. For intensity KPIs expressed on a "Revenue from Operations adjusted for PPP" basis, the Purchasing Power Parity (PPP) conversion factor has been applied using the PPP conversion factor for India published by the World Bank for the relevant reporting year. Our assurance procedures included verifying that the PPP factor was sourced from this reference and applied consistently across the relevant intensity calculations. The proportion of estimated data versus actual measured data was assessed at the level of each affected KPI. Across the KPIs identified above, the estimated portion did not exceed 5% of the reported value of the respective KPI, with the remaining portion derived from direct measurement; the KPI-wise estimation percentages, exclusions, and underlying assumptions are documented in the engagement working papers retained by TUVI. Each working paper is cross-referenced by a unique working paper identifier that appears in both the KPI-wise Traceability Matrix (Appendix D of the Management Report) and the engagement file index maintained by TUVI. The linkage between the evidence cited in Appendices C and D of the Management Report and the corresponding source documents in the engagement file has been verified by the engagement partner and confirmed as complete prior to issuance. Specifically: (a) for Appendix C (Applicability Matrix), each applicability determination is supported by a working paper reference citing the specific operational and sectoral evidence reviewed; and (b) for Appendix D (KPI-wise Traceability Matrix), each row includes a reference document identifier that can be traced directly to the source records and invoices held in the engagement file.

**ISF Compliance Declaration:** TUVI confirms that this assurance engagement has been conducted in compliance with the Industry Standards on Reporting of BRSR Core as specified in SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024, read with the Master Circular for compliance with the provisions of the SEBI (LODR) Regulations, 2015 (HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30/01/2026), which consolidates the applicable BRSR reporting requirements. The nine BRSR Core attributes (Annexure I KPIs), the scope of reasonable assurance, the assurance methodology, and the reporting format adopted in this engagement are aligned with the applicable requirements of the said circulars. TUVI explicitly confirms that the applicability matrix under the Industry Standards on Reporting of BRSR Core (SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024) was evaluated prior to and during this engagement to determine the applicable KPI sub-categories, measurement methodologies, and assurance requirements. Each of the nine BRSR Core attributes was assessed against the applicability matrix to confirm relevance to IndiGo's sector and operational profile. The attribute-wise applicability matrix evidencing this evaluation of all nine BRSR Core attributes against the Industry Standards applicability requirements is set out in the Management Report accompanying this assurance statement. The applicability determination for each attribute was based on entity-specific evidence examined during the engagement, including IndiGo's operational profile as a scheduled passenger airline, the nature of its activities across domestic airports, hangars, corporate offices and catering locations, and the applicable sector-level requirements under the Industry Standards. The entity-specific evidence and working paper references supporting each applicability determination are documented in the engagement working papers retained by TUVI (Project Reference 8124290096) and are cross-referenced in the KPI-wise Applicability Matrix at Appendix C of the Management Report.

## Limitations

**Inherent Limitations:** TUVI did not perform any assurance procedures on the prospective information disclosed in the BRSR, including targets, expectations, and ambitions, and therefore draws no conclusion on such information, or on any disclosure other than the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core). During the assurance process, TUVI did not come across any limitation to the agreed scope. TUVI verified data on a sample basis; the responsibility for the authenticity, accuracy and completeness of the reported data lies entirely with IndiGo. TUVI has taken reference of the financial figures from the audited financial statements; financial figures are not assured under this engagement. IndiGo is responsible for the appropriate application and interpretation of these financial figures. The application of this assurance statement is limited with respect to SEBI circular SEBI/

HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and the Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024, as defined in the scope above.

**Out of Scope Items:** For the avoidance of doubt, the following disclosures in the BRSR are explicitly outside the scope of this assurance engagement and carry no assurance conclusion: (i) forward-looking statements, ESG targets, ambitions, and projections; (ii) financial figures referenced in the BRSR (sourced from audited financial statements but not independently assured under this engagement); (iii) voluntary disclosures beyond the defined BRSR Core Annexure I attributes listed in the scope table above; and (iv) disclosures marked 'Not Applicable' (if any) by IndiGo. Readers should not place reliance on the items listed above as assured information. In relation to item (iv), TUVI reviewed disclosures marked 'Not Applicable' (if any) by IndiGo to assess the reasonableness and appropriateness of such classifications in the context of IndiGo's operations, sector, and applicable reporting requirements.

**A KPI-specific materiality approach was applied comprising two tiers:** (i) a 5% quantitative threshold relative to the applicable KPI base value for volume-based KPIs (GHG emissions, energy, water, waste, % wages etc.); and (ii) a qualitative zero-tolerance threshold for high-risk ESG indicators – fatalities, permanent disabilities, POSH complaints upheld, regulatory non-compliances, and customer data breaches – where any occurrence is treated as material irrespective of magnitude. For KPIs where estimation is applied, a confidence range of ±10% has been applied to reflect the inherent estimation uncertainty in the underlying measurement and calculation methodologies only. This confidence range is a characteristic of the subject matter itself and does not modify, qualify, or dilute the overall reasonable assurance conclusion expressed in this statement. The selection of the 5% quantitative threshold reflects the exercise of professional judgement in accordance with ISAE 3000 (Revised) and is based on the following considerations: (a) regulatory sensitivity – the threshold is set at a level low enough to capture misstatements that could affect compliance with the SEBI BRSR Core reporting requirements and the disclosed KPI values relied upon by regulators; (b) stakeholder expectations – the threshold reflects the level of precision that primary users (the Board, investors, and regulators) would reasonably expect for volume-based ESG performance indicators, benchmarked against prevailing practice for non-financial assurance engagements; and (c) the inherent nature and estimation uncertainty of each KPI category, with a more conservative qualitative zero-tolerance threshold applied to high-risk indicators where any single occurrence is significant to users irrespective of magnitude. The threshold was determined at the planning stage and reassessed during the engagement to confirm that it remained appropriate for forming the reasonable assurance conclusion.

This assurance statement does not constitute an endorsement of any environmental or social claims related to the services or operations of the Reporting Organization, nor of any advertising or promotional content by the Reporting Organization. TUVI explicitly prohibits the use of this assurance statement for the purpose of greenwashing or making misleading environmental or social claims. It is the responsibility of the Reporting Organization to ensure full compliance with all applicable legal and regulatory requirements.

## Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance over the 09 attributes as per Annexure I – Format of BRSR Core and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or effectiveness of IndiGo's strategy, the management of ESG-related issues, or the sufficiency of the BRSR against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which comprises reasonable assurance of the non-financial quantitative and qualitative information disclosed by IndiGo in respect of the 09 BRSR Core attributes. The Reporting Organization is also responsible for archiving the related data for a reasonable period.

The primary intended users of this assurance statement are IndiGo and its stakeholders. However, the client may use it at their own discretion in accordance with their specific requirements. TUVI expressly disclaims any liability or co-responsibility: (1) for any decision a person or entity would make based on this assurance statement; and (2) for any damages in case of erroneous data reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by IndiGo are complete and true.

## Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to IndiGo's business and its stakeholders. TUVI assessed the robustness of the underlying data management systems, information flows, and controls. TUVI's assurance activities included:

**Document and Data Review** – Examination of documents, datasets, and supporting evidence provided by IndiGo for the 09 attributes as per Annexure I – Format of BRSR Core, including disclosures relating to management approach and performance indicators.

**Stakeholder Interviews** – Interviews with key representatives, including data owners, process managers, and decision-makers across various functions and locations of IndiGo, conducted through both on-site visits and remote assessments, as applicable.

**Process and System Assessment** – Review of systems and processes for implementing ESG and sustainability-related policies and for collecting, managing, and reporting quantitative and qualitative data for the reporting period, including review of data flows, aggregation procedures, and supporting records. This review does not constitute an assessment of, or opinion on, the design adequacy or operating effectiveness of information technology general controls or ESG application controls. As part of understanding the ESG control environment, TUVI obtained an understanding of, and performed walkthrough procedures over, the key controls relevant to the selected BRSR Core KPIs. The controls considered included: ESG governance and oversight roles; maker–checker (preparer–reviewer) controls over data entry and consolidation; system / ERP-based controls over source data capture, access, and recording at location level; defined data-ownership responsibilities for each KPI; and the management approval hierarchy through which reported data is reviewed and authorised prior to disclosure. These procedures were performed to assess whether the controls were suitably designed and had been placed in operation to support the reliability of the reported BRSR Core KPIs, and to inform the nature, timing, and extent of our substantive procedures, consistent with the requirements of ISAE 3000 (Revised). The procedures described above do not, however, constitute a separate opinion on the operating effectiveness of internal controls.

**Substantive and Control Testing** – TUVI performed walkthrough procedures to understand ESG data flows, together with substantive testing including document verification, recalculation, analytical review, and data traceability checks for the selected BRSR Core KPIs. Examples of procedures applied include: (a) **GHG Emissions** – recalculation of Scope 1 emissions from primary fuel-consumption data using IPCC / GHG Protocol emission factors, and reconciliation of Scope 2 emissions against purchased-energy records; (b) **Energy** – cross-verification of meter readings against utility bills; (c) **Water** – review of water-intake and discharge records and traceability to source-level documentation; (d) **Safety** – verification of LTIFR calculations against location-level incident registers, HR records, and contractor-workforce records; and (e) **Waste** – reconciliation of hazardous and non-hazardous waste disposal records against Pollution Control Board returns and third-party disposal manifests across sites. Where the procedures identified inconsistencies, missing evidence, or contradictory information, these were raised with IndiGo and tracked to resolution through the engagement's Corrective Action Required (CAR) mechanism. Each item was followed up until the supporting evidence was provided and verified, or the difference was otherwise resolved, and the outcome was documented and accepted by the assurance team before the conclusion was formed. Each CAR raised during the engagement was formally documented with: (a) a description of the finding; (b) the corrective action and supporting evidence provided by IndiGo; (c) the assurance team's assessment of the evidence; (d) the named reviewer's acceptance confirmation, identified by name and role; (e) the closure date; and (f) the final closure status. The completed CAR Closure Register, including all reviewer names, closure dates, and final sign-off evidence, is set out in Appendix B of the Management Report.

**Sampling Methodology** – TUVI applied a risk-based sampling methodology considering materiality thresholds, data complexity, estimation uncertainty, the geographical spread of locations, and site contribution to ESG impacts. Sample selection prioritised locations with significant operational impact and KPIs with higher inherent risk. On-site verification was performed at selected locations and the Corporate Office, complemented by a desk review of source records, reconciliations, analytical reviews and consolidation / QA-QC controls across the remaining locations, offices and subsidiaries within the reporting boundary. This combined approach, supported by IndiGo's standardised ESG data framework and centralised QA / QC review, provided sufficient appropriate evidence to support the reasonable assurance conclusion in accordance with the agreed scope of work. The sampling coverage encompassed three locations selected for on-site verification (the Corporate Office and the Delhi airport hangar site) together with a desk-based sample of source records drawn from the domestic airport network, given that airline ESG data is captured and managed centrally at the headquarters. The on-site and desk-based sample was selected to cover the locations and data streams contributing the most significant share of the reported environmental KPI values, with the corresponding reported energy consumption, water, waste and GHG emissions verified on a sample basis. In quantitative terms, the reporting boundary comprised 140 airport locations in total (97 domestic airport locations across 34 states/UTs and 43 international airport locations across 28 countries), together with the Corporate Office and the Delhi airport hangar site. On-site verification was performed at the Corporate Office and the Delhi airport hangar site – and the data for the airport locations forming the balance of the reporting boundary was verified through desk review of the centrally maintained source records. Since IndiGo's ESG data is captured and consolidated centrally at the headquarters, the on-site and desk-based sample was selected to cover the locations and data streams contributing the most significant share of the reported environmental KPI values, so that, taken together, the on-site and desk-based procedures covered substantially all of the reported energy, water, waste and GHG emissions values. For each of these principal environmental KPIs, the reported values were traced to verified source records – fuel and purchased-energy records for GHG emissions, meter readings cross-verified to utility bills and SAP records for energy, intake and discharge records traced to source-level invoices for water, and disposal records reconciled to Pollution Control Board returns and disposal manifests for waste – providing sufficient appropriate evidence to support the reasonable assurance conclusion.

**Reporting Framework Adherence** – TUVI verified adherence to SEBI's BRSR guidelines, the BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122), and the Industry Standards on Reporting of BRSR Core (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177). TUVI evaluated the BRSR Core disclosures against the following reporting quality principles: Materiality, Completeness, Neutrality, Relevance, Accuracy, Reliability, Comparability, Clarity, and Timeliness.

## Opportunities for Improvement

The following improvement areas were identified and shared with IndiGo. These recommendations are generally consistent with IndiGo management's existing objectives and sustainability initiatives; many of these areas have already been recognised by IndiGo, and the assurance team supports their continued focus to advance the organization's sustainability goals:

1. **Strengthening the data automation**

   IndiGo has implemented automation for several environmental and social ESG KPIs as part of its digitalization initiatives. The existing data management system may be further enhanced by extending automation to additional parameters, enabling real-time monitoring across operations.

2. **Waste Management**

   IndiGo may encourage to monitor the chain of custody for suppliers who are not directly recycling the non-hazardous waste across the operations

## Conflict of Interest

In the context of the BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintaining the integrity and independence of assurance engagements. TUVI identifies any relationships, affiliations, or financial interests that could give rise to a conflict of interest and implements measures to mitigate or manage such conflicts, ensuring independence and impartiality in its assurance engagements, and provides clear and transparent disclosure of any identified conflicts in this assurance statement. TUVI follows the IESBA (International Ethics Standards Board for Accountants) Code, which adopts a threats-and-safeguards approach to independence, and actively manages threats such as self-interest, self-review, advocacy, and familiarity. TUVI declares that during the reporting period no consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to IndiGo; TUVI was not involved in the preparation of the BRSR or the underlying data; and no relationships or circumstances exist that could create a conflict of interest or impair independence. TUVI maintains organizational safeguards to ensure impartiality through segregation of responsibilities, independent technical review, documented conflict-of-interest controls, and oversight mechanisms in accordance with ISO 14064-3:2019 and ISO 17029:2019. As part of the threats-and-safeguards assessment, TUVI evaluated prior engagements with IndiGo and applicable rotation / cooling-off considerations, and concluded that no self-review or familiarity threat arising from prior engagements was present that could impair independence for this engagement. Prior to issuance, the assurance deliverables were subjected to an independent technical review performed by a reviewer who was not part of the engagement team and who is independent of IndiGo; the technical review was completed and approved before the date of this statement, and the related review and approval records are retained in the engagement file.

## Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPIs described in the BRSR, along with the referenced information, comply with the BRSR Core requirements as per Annexure I for the 09 attributes, and meet the general content and quality requirements of the BRSR. Based on our procedures, if any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period, the same has been validated. IndiGo has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities.

**Disclosures:** TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. IndiGo refers to general disclosures to report contextual information about the organization, while the Management & Process disclosures describe the management approach for each indicator (09 attributes as per Annexure I – Format of BRSR Core).

**Reasonable Assurance Conclusion:** Based on the procedures performed and the evidence obtained, in our opinion, the BRSR Core Key Performance Indicators (KPIs) – the 09 attributes as per Annexure I – Format of BRSR Core – presented in InterGlobe Aviation Ltd. (IndiGo)'s Business Responsibility and Sustainability Report for the period 01/04/2025 to 31/03/2026 have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, including the requirements of the SEBI BRSR Core framework and the Annexure I KPIs, and fairly represent the nine attributes within the defined scope without material misstatement. Differences identified during the assurance procedures were communicated to management and corrected. Based on the procedures performed, no uncorrected misstatements remained in the assured BRSR Core KPIs that, individually or in aggregate, would exceed the applicable materiality threshold or affect this reasonable assurance conclusion.

### BRSR complies with the below requirements

For the avoidance of doubt, our reasonable assurance conclusion is restricted solely to the nine BRSR Core attributes (the 09 attributes as per Annexure I – Format of BRSR Core) within the defined scope, and does not extend to the BRSR as a whole. The observations below on the BRSR reporting principles are provided only as contextual information arising from our review of the BRSR Core disclosures and do not constitute an assurance conclusion on the full BRSR or on any disclosures other than the nine BRSR Core attributes.

- **Governance, leadership and oversight:** The messages of top management, the business model, action and strategies, risk management, protection and restoration of the environment, and priorities are disclosed appropriately.
- **Connectivity of information:** IndiGo discloses the 09 attributes as per Annexure I – Format of BRSR Core and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- **Stakeholder responsiveness:** The BRSR covers mechanisms of communication with key stakeholders to identify major concerns and to derive and prioritize short, medium and long-term strategies. The BRSR provides a fair representation of the extent to which the organization understands, takes into account, and responds to the legitimate needs and interests of key stakeholders.
- **Materiality:** Material issues within the nine attributes and the corresponding KPIs as per the BRSR Core requirements are adequately identified and reported. In our view, the BRSR meets the requirements.
- **Conciseness:** The report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point; sentences, graphs, and pictorial and tabular representations are applied. Due care is taken to maintain the continuity of information flow in the BRSR.
- **Reliability and completeness:** IndiGo has established internal data aggregation and evaluation systems to derive its performance. All data provided to TUVI has been passed through the QA / QC function. The data and information were verified by TUVI's assurance team (on a sample basis) and found to be fairly accurate. All data is reported transparently, in a neutral tone, and without material error.

- **Consistency and comparability:** The information presented in the BRSR is on an annual basis and was found to be reliable and complete. No material inconsistencies in methodology, boundary, or reporting approach were identified between FY 2025-26 and FY 2024-25 disclosures. Where boundary changes occurred, these have been appropriately disclosed by IndiGo. Based on the procedures performed, restatement, if any of prior-year environmental KPIs was identified and validated for the reporting period; IndiGo's policy is to recalculate or restate prior-year figures only where there is a significant change in methodology, emission factors, organisational boundary, or the identification of a material error, and to disclose any such restatement together with its rationale.

**Quality Control:** The assurance team complies with quality control standards, ensuring that the engagement partner possesses the requisite expertise and that the assigned team collectively has the necessary competence to perform engagements in reference to applicable standards and regulations. The assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. In accordance with the International Standard on Quality Control, TUVI maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## Our Assurance Team and Independence

TÜV India Pvt. Ltd. (TUVI) is an independent and neutral third-party assurance provider that confirms its independence, impartiality, and objectivity in accordance with ISAE 3000 (Revised), as further detailed in the Conflict of Interest section above. The assurance team comprised qualified professionals with multidisciplinary competencies, including GHG accounting and emissions verification, ESG and sustainability reporting frameworks, social compliance and human-rights due diligence, and non-financial assurance methodology in accordance with ISAE 3000 (Revised). This cross-disciplinary composition ensured that the assurance conclusions are supported by adequate technical expertise.

For and behalf of TUV India Private Limited

Date: 09/07/26
Place: Mumbai, India
Project Reference No: 8124290096

**Manojkumar Borekar**

Product Head - Sustainability Service

TUV India Private Limited

Kindly refer to digital version of the assurance statement here