

The Reporting System on Accounting Separation Regulations, 2016

CONTENTS

CHAPTER I PRELIMINARY

<i>Regulations</i>	<i>Pages</i>
1.. Short title, commencement and application	331
2. Definitions	331

CHAPTER II MANUAL & REPORTS

3. Manual	334
4. Reports	334
5. Submission of Reports	336
6. Consequences for failure of the service provider to submit reports or furnishing of false report	336
7. Audit	337

CHAPTER III MISCELLANEOUS

8. Repeal and saving	337
9. Interpretation	337
SCHEDULE I	338
SCHEDULE II	339
SCHEDULE III	341
SCHEDULE IV	378

The Reporting System on Accounting Separation Regulations, 2016¹

In exercise of the powers conferred by Section 36, read with sub-clause (i) of clause (b) of sub-section (1), of Section 11 of the Telecom Regulatory Authority of India Act, 1997 (24 of 1997), the Telecom Regulatory Authority of India hereby makes the following regulations, namely:—

CHAPTER I PRELIMINARY

1. Short title, commencement and application.—(i) These regulations may be called the Reporting System on Accounting Separation Regulations, 2016.

(ii) They shall come into force from the date of their publication in the official Gazette.

(iii) These regulations shall apply to all service providers having aggregate turnover of not less than Rs. one hundred crore, during the accounting year for which report is required to be submitted under these regulations, starting from the accounting year ending on the 31st March 2016, from operations under the licences issued under Section 4 of the Indian Telegraph Act, 1885 (13 of 1885).

2. Definitions.—In these regulations, unless the context otherwise requires,—

- (a) “accounting separation statement” means report furnished in Pro forma specified in Schedule III to these regulations;
- (b) “accounting year” means the financial year defined under sub-section (41) of Section 2 of the Companies Act, 2013 (18 of 2013);
- (c) “Act” means the Telecom Regulatory Authority of India Act, 1997 (24 of 1997);
- (d) “annual financial statement” means financial statements prepared under Section 128 of the Companies Act, 2013;
- (e) “Authority” means the Telecom Regulatory Authority of India established under sub-section (1) of Section 3 of the Act;
- (f) “Broadband” or “Broadband service” means a data connection that is able to support interactive services including Internet access and has the capability of the minimum download speed of 512 kbps or higher speed, as may be decided by the licensor, to an individual subscriber from the point of presence (POP) of the service provider intending to provide Broadband service.
- (g) “cable landing station” means the location,—
 - (i) at which the international submarine cable capacity is connectable to the backhaul circuit;

1. TRAI, Noti. No. F. No. 16-02/2015-F&EA, dated June 10, 2016, published in the Gazette of India, Extra., Part III, Section 4, dated 10th June 2016, pp. 37-70, No. 248.

- (ii) at which International submarine cables are available on shore, for accessing international submarine cable capacity; and such location includes buildings containing the onshore end of the submarine cable and equipment for connecting to backhaul circuits;
- (h) “co-location charges” means the charges payable by a service provider for using facilities including land, building space, apparatus and plants, environmental services, security, site maintenance, power, electrical installations, cables, transformers, fire detection, fire fighting systems and back-up power for the purpose of interconnection including installation of collocation equipments i.e. switches, racks and cages, cross-connects and other cabling at the premises owned by another service provider;
- (i) “cost centre” means the support function or department of a company or a network element for which cost is incurred;
- (j) “financial capital maintenance” is a methodology of recognising profit after taking account of holding gain or loss arising as a result of Replacement Cost Accounting;
- (k) “historical cost accounting” means a system of accounting where assets, liabilities, costs and revenues are recorded at the value when the transaction was made and where assets are valued and depreciated according to their cost at the time of purchase or acquisition;
- (l) “holding gain or loss” means gain or loss arising out of change in the replacement cost of an asset while the asset is still being held at the historical cost and is computed as under:— $\text{Holding Gain or Loss} = \text{NBV}_{t-1} \times (\text{GRC}_t/\text{HC}) - \text{NBV}_{t-1} \times (\text{GRC}_{t-1}/\text{HC})$ Where, NBV_{t-1} = Written down value of an asset at historical cost at the beginning of year t, GRC_t = Gross replacement cost of an asset at the end of year t, HC = Historical cost of an asset at the time of its purchase
- (m) “Internet service” means all type of Internet access or Internet content services as provided in the licence;
- (n) “licence” means a licence granted or having effect as if granted under Section 4 of the Indian Telegraph Act, 1885 (13 of 1885) or the provisions of the Indian Wireless Telegraphy Act, 1933 (17 of 1933);
- (o) “manual” means manual referred to in Regulation 3;
- (p) “Meet Me Room” means a place where telecom service providers connect their equipment;
- (q) “modern equivalent asset” means the current value of available asset with the same level of capacity and functionality as that of the original asset;
- (r) “off-net call” means a call other than on-net call;
- (s) “on-net call” means a call which originates and terminates in the network of the same service provider within same licensed service area;

- (t) "pass through charges" means the charges excluded from gross revenue to arrive at adjusted gross revenue for the purpose of levying licence fee as provided under the licence agreement of the service provider;
- (u) "profit centre" means a service or a product offered by a service provider to which revenue and cost can be traced to calculate profit from that activity;
- (v) "regulations" means the Reporting System on Accounting Separation Regulations, 2016;
- (w) "related party" has the meaning assigned to it in the Accounting Standard on Related Party Disclosures (AS 18) issued by the Institute of Chartered Accountants of India and also includes transactions within a company involving separate licensed activities;
- (x) "related party transaction" means a transfer of resources or obligations between related parties whether a price is charged or not;
- (y) "replacement cost accounting" means system of accounting where value of an asset is entered in the financial statement at the price which is required to be paid if same or equivalent asset is purchased or acquired;
- (z) "report" mean financial and non-financial accounting separation reports furnished by service providers under Regulation 4;
- (za) "retail revenue" means revenue earned by the service provider from the sale of products and services directly to the end consumer;
- (zb) "service provider" means the Government as a service provider and includes a licensee;
- (zc) "supplementary depreciation" means the difference between depreciation on historical cost and depreciation on replacement cost of an asset;
- (zd) "transit carriage charge" means charge for carriage of intra-circle traffic handed over from Cellular Mobile Networks to Fixed Network at Level II Trunk Automatic Exchange (TAX) of Long Distance Charging Area for terminating in Short Distance Charging Area of the same Long Distance Charging Area;
- (ze) "Value Added Services" means services which are offered to add value to the core services, the core services being voice calls, voice or non-voice messages and data transmission;
- (zf) "wholesale interconnection" means a transaction for which revenue is received from other service providers for carrying or terminating calls or messages for providing or interconnection facilities
- (zg) "wholesale revenue" means revenue realised from the sale of products and services other than to end consumers;
- (zh) all other words and expressions used in these regulations but not defined, and defined in the Act and the rules and other regulations made there under, shall have the meanings respectively assigned to them in the Act or the rules or other regulations, as the case may be

CHAPTER II
MANUAL & REPORTS

3. Manual.—(1) Every service provider shall, for the purpose of implementing the accounting and reporting practices specified under these regulations, furnish to the Authority within ninety days from the date of commencement of these regulations, a manual containing policies, principles, methodologies and procedures for accounting and cost allocation: Provided that a service provider, to whom the provisions of these regulations do not apply on the date of its commencement, shall, within ninety days from the end of accounting year in which the provisions of these regulations become applicable to him, furnish to the Authority a manual containing policies, principles, methodologies and procedures for accounting and cost allocation.

(2) The manual shall contain the following items, namely—

- (a) the details of the organisational structure of the service provider;
- (b) a list of all the entities within the group operating in the telecom service sector and relationship of the service provider with such entities;
- (c) the details of the financial accounting system adopted by the service provider including policies relating to capitalisation, depreciation, advance receipts of revenue, security deposits, provision for bad and doubtful debts etc.;
- (d) the details of products, services, network elements and licensed service areas which shall be treated as separate segments for preparing Accounting Separation Statements;
- (e) the description of accounting policies for allocation and apportionment of revenue, cost, assets and liabilities;
- (f) the details of the accounting system followed for recording and generation of the accounting separation information and reports which shall include list of cost and profit centres, linkages of financial heads to cost and profit centres;
- (g) the description of studies, surveys and model employed in cost apportionment and cost allocation process;
- (h) the definition of terms used in the manual; and
- (i) the procedure adopted for maintenance and updation of the manual.

(3) Any change in the manual and reasons thereof shall be furnished by the service provider along with reports.

4. Reports.—(1) Every service provider shall furnish to the Authority, separately for each licensed service area and in consolidated form for all licensed service areas in case of access services, the following reports, namely:—

(a) financial reports containing:—

- (i) the profit and loss statement in Pro forma A of Schedule III in respect of each service specified in Schedule I;

- (ii) the profit and loss statement in Pro forma B of Schedule III; in respect of each product specified in Schedule I;
 - (iii) the network element wise cost sheet in Pro forma C of Schedule III containing network element wise cost and its allocation to various products, based on the list of network elements of various services contained in Schedule II;
 - (iv) the cost sheet of support functions and departments in Pro forma D of Schedule III and its allocation to products and network elements;
 - (v) the statement in Pro forma E of Schedule III containing category wise fixed assets and depreciation thereon;
 - (vi) the capital employed statement in Pro forma F of Schedule III for the services provided by the service provider;
 - (vii) the statement in Pro forma G of Schedule III allocating capital employed for each service with respect to the products contained in Schedule I;
 - (viii) the statement in Pro forma H of Schedule III on related party information on gross revenue for the products specified in Pro forma H.
- (b) non-financial reports containing the statement in Pro forma J of Schedule III for services mentioned in Schedule I comprising non-financial information relating to subscribers, network usage and network capacity.
- (2) The reports, referred to in sub-regulation (1), shall be furnished by the service provider;
- (a) every accounting year, based on the historical cost accounting for all the services specified in Schedule I; and
 - (b) beginning from the accounting year ending on the 31st March, 2017 and every second year thereafter based on the replacement cost accounting, for the following services, namely:—
 - (i) Access service (Wireless);
 - (ii) Access service (Wireline);
 - (iii) National Long Distance service;
 - (iv) International Long Distance service

Provided that there shall be no obligation on a service provider to furnish the reports based on the replacement cost accounting for three accounting years from the date of issue of licence; Provided further that the service provider, referred to in first proviso, shall, immediately after the end of period of three years from the date of issue of license/authorisation, furnish the reports based on replacement cost accounting at the time interval and for the services as provided in sub-clause (b).

(3) Every service provider shall reconcile the profit and loss statement, referred to in sub-clause (i) of clause (a) of sub-regulation (1), prepared on the basis of historical cost with the audited annual financial statement prepared under

Section 128 of the Companies Act, 2013 and furnish the reconciliation statement in Pro forma I of Schedule III.

(4) Every service provider shall, while preparing reports based on the Replacement cost accounting—

- (i) follow financial capital maintenance methodology;
- (ii) limit cost adjustment to the fixed assets;
- (iii) ignore replacement cost of assets having life of less than three years;
- (iv) take cost of modern equivalent asset, when existing asset is not available due to change in technology or old asset is replaced by modern equivalent asset;
- (v) indicate holding gain or loss and supplementary depreciation; and
- (vi) indicate the change in operating expenditure when an old asset is replaced by a modern equivalent asset.

(5) Every service provider shall furnish alongwith the reports, the relevant portion of the manual containing description of accounting policies for allocation and apportionment of revenue, cost, assets and liabilities and the basis of cost allocation and apportionment employed.

5. Submission of Reports.—(1) Every report referred in Regulation 4 and duly audited by the Auditor as referred in Regulation 7, shall be submitted by the service provider within seven months of the end of the accounting year, at the head office of the Authority at New Delhi; Provided that the Authority may by direction specify any other method including on-line submission of reports.

(2) If accounting year of a service provider exceeds fifteen calendar months, such service provider shall submit the reports in two parts - one part comprising report of twelve months and the second part comprising of remaining period.

6. Consequences for failure of the service provider to submit reports or furnishing of false report.—(1) If any service provider contravenes the provisions of Regulation 5, it shall without prejudice to the terms and conditions of its licence or the provisions of the Act or rules or regulations or orders made, or, directions issued, there under, be liable to pay an amount, by way of financial disincentive, not exceeding Rs. five lakh and in case the contravention continues beyond fifteen days from the last date of submission of the report, the service provider shall be liable to pay an additional amount not exceeding Rs. fifty thousand for every day of delay after fifteen days, during which the default continues, as the Authority may, by order, direct. Provided that if a service provider contravenes the provisions of Regulation 5 in the consecutive years and failed to submit reports by the due date, he shall be liable to pay as an amount, by way of financial disincentive, not exceeding, Rs. ten lakh for each contravention and in case the default continues beyond fifteen days from the last date of submission of the report, the service provider shall be liable to pay an additional amount not exceeding Rs. one lakh for every day of delay after fifteen days during which the default continues, as the Authority may, by order direct.

(2) If the report furnished by the service provider under Regulation 5 is false and which such service provider knows or believes to be false or does not believe to be true, or omits any material fact knowing it to be material, it shall, without prejudice to the terms and conditions of its licence, or the provisions of the Act or rules or regulations or order made, or, direction issued there under, be liable to pay an amount, by way of financial disincentive, not exceeding Rs. ten lakh, as the Authority may, by order, direct.

(3) No order for payment of any amount by way of financial disincentive shall be made by the Authority unless the service provider has been given a reasonable opportunity of representing against the contravention of the regulations observed by the Authority.

7. Audit.—(1) Every service provider shall appoint an auditor, qualified for appointment as an auditor under Section 141 or 148 of the Companies Act, 2013, to audit the reports prepared by the service provider under Regulation 4 of these regulations and obtain the report of the audit from the auditor in the format specified in Schedule IV.

(2) The reports prepared by the service provider under Regulation 4 shall be adopted by its Board of Directors and shall be signed by the authorized signatory before submitting the same to auditor appointed under sub-regulation (1).

(3) The reports prepared by the service provider under Regulation 4 and the audit report, referred to in sub-regulation (1), shall be signed by the auditor or, if a firm is appointed as an auditor, by a partner of the firm.

(4) The service provider shall furnish to the Authority the audited reports along with report of the auditor referred to in sub-regulation (1) and soft copy in MS Excel format of the reports referred in Regulation 4.

CHAPTER III MISCELLANEOUS

8. Repeal and saving.—(1) The Reporting System on Accounting Separation Regulations, 2012 (7 of 2012) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said regulations shall be deemed to have been done or taken under the corresponding provisions of these regulations;

9. Interpretation.—In case of any doubt regarding interpretation of any of the provisions of these regulations, the clarification of the Authority shall be final and binding.

SCHEDULE I

Name of Telecom Service		Licensed Service Area of Operation	Product/Components
(1)		(2)	(3)
(I) (II)	Access service- Wireless Access service- Wireline	Licensed Service Area i.e. Telecom Circle	<p>(a) Rental/Activation/One time/Recharge fees</p> <p>(b) Voice Calls (i.e. by own subscribers in home service area):</p> <p style="padding-left: 40px;">(1) Local</p> <p style="padding-left: 40px;">(2) STD</p> <p style="padding-left: 40px;">(3) ISD</p> <p>(c) Non-voice: Short Messaging Service (SMS)/ Multimedia Messaging Service (MMS)</p> <p>(d) Value Added Services</p> <p>(e) Out Roaming (i.e. by own subscribers outside home service area):</p> <p style="padding-left: 40px;">(i) National</p> <p style="padding-left: 40px;">(ii)</p> <p>(f) Data</p> <p>(g) Leased circuit</p> <p>(h) Sharing/Leasing of Towers</p> <p>(i) Wholesale (Interconnection):</p> <p style="padding-left: 40px;">(i) Termination Voice call</p> <p style="padding-left: 40px;">(ii) Termination SMS/MMS</p> <p style="padding-left: 40px;">(iii) charges including Co-Location</p> <p style="padding-left: 40px;">(iv) Transit Carriage Charges</p> <p style="padding-left: 40px;">(v) Access Charges (Calling Cards)</p> <p style="padding-left: 40px;">(vi) In-Roaming</p> <p style="padding-left: 40px;">(vii) Intra Circle Roaming</p> <p style="padding-left: 40px;">(viii) Other interconnect charges</p> <p>(j) Any other product (please specify name of each product separately)</p>
(III)	Internet service	Licensed Service Area	<p>(a) Internet-Broadband</p> <p>(b) Internet-Narrowband</p> <p>(c) Internet Telephony</p> <p>(d) Internet Protocol (IP) TV</p> <p>(e) Internet Content</p> <p>(f) Webhosting and Web-collocation</p> <p>(g) Dark Fiber</p> <p>(h) Any other product (please specify name of each product separately)</p>

(IV)	National Long Distance service	All India	(a) Voice (i) Carriage Services (ii) Cards (b) Leased Circuits: (i) Domestic Dedicated Leased Circuit (ii) Managed Data Services (VPN/CUG) (c) Dark Fiber (d) Any other product (please specify name of each product separately)
(V)	International Long Distance service	All India	(a) Voice (i) Carriage Services (ii) Cards (b) Leased Circuit: (i) International Private Leased Circuit (IPLC) (ii) Managed Data Services (VPN/CUG) (c) Cable Landing Station (i) Collocation; (ii) facilitation (d) Dark Fiber (e) Any other product (please specify name of each product separately)
(VI)	Mobile Number Portability service (MNP)	All India	No product sub-classification
(VII)	Very Small Aperture Terminal service (VSAT)	All India	No product sub-classification

SCHEDULE II

Sl No.	Name of Telecom Service	Network Elements
(1)	(2)	(3)
(I)	Access service - Wireless	(a) Core Network: (Mobile services Switching Centre (MSC)/ Gateway Mobile services Switching Centre (GMSC), MSC-Server/Virtual MSC, Media Gateway (MGW)/Gateway Media Gateway (GMGW), Visitor location register (VLR), Serving GPRS Support Node (SGSN), Gateway GPRS Support Node (GGSN), EIR (Equipment Identity Register), HLR (Home Location Register), AUC (Authentication

		<p>Centre), Transponder, Signalling gateway, Others)</p> <p>(b) Radio Access Network: (Node B (RAN-Radio Access Network), BTS (Base Transceiver Station), RNC (Radio Network Controller), BSC (Base Station Controller), Others)</p> <p>(c) Transmission Media/Equipments (Transmission Media Between the Network Element i.e. OFC/Cable/Microwave, Transmission equipments, Others)</p> <p>(d) Other Network Elements: (SMSC (Short Message Service Centre), MMSC (Multimedia Messaging Service Centre), HSS (Home Subscriber server), Application servers for Value added service, NMS (Network Management System), Billing servers, IUC servers/ICB Server (Interconnect Billing Server), IN Servers, LIS (Lawful Interception Server), Facilitation for MNP, Tower and Associated Infrastructure, Others)</p>
(II)	Access service - Wireline	<p>(a) Equipment at Subscriber's end - POTS, ISDN, PABX, VPT Equipment etc.</p> <p>(b) Access Media between Local Switches & Subscriber's end - Copper loop/Optical Fiber etc.</p> <p>(c) Local Switches - Local switch (including NGN and IP), Remote Switching Unit, Remote Logical Unit etc.</p> <p>(d) Tandem/TAX switches</p> <p>(e) Media Gateway (MGW)</p> <p>(f) Transmission Media/Equipments</p> <p>(g) Other (please specify)</p>
(III)	Internet service	<p>(a) Customer Premises Equipments (CPE)</p> <p>(b) Access Media (Copper Loop/Optical/Fiber, Cables/Wireless network etc.</p> <p>(c) DSLAM</p> <p>(d) Router (EDGE/PE/CORE)</p> <p>(e) MuX/Switches</p> <p>(f) Transmission media/systems between networking elements</p> <p>(g) Dedicated Servers</p> <p>(h) Fiber</p> <p>(i) Other (please specify)</p>
(IV)	National Long Distance service	<p>(a) Switches (including NGN and IP)</p>

		(b) Media Gateway (MGW) (c) Transmission Media and Equipment (d) Fiber (e) Other (please specify)
(V)	International Long Distance service	(a) Switches (including NGN and IP) (b) Media Gateway (MGW) (c) Transmission - Domestic (d) Transmission - International (e) Transmission line from Cable Landing Station to Meet Me Room (MMR) (f) Network Equipment at Meet Me Room (MMR) in Cable Landing Station (g) Fiber (h) Other (please specify)
(VI)	Mobile Number Portability service (MNP)	(a) Server (b) Router/Switch (c) Transmission Media (d) Gateway (e) Other (please specify)
(VII)	Very Small Aperture Terminal service (VSAT)	(a) Space Segment Transponder (b) Ground Segment (c) Other (please specify)

SCHEDULE III

List of Pro forma E

Sl No.	Pro forma	Description of the Pro forma
1	Pro forma A	Profit and Loss Statement - Service
2	Pro forma B	Profit and Loss Statement - Product
3	Pro forma C	Cost Sheet - Network Elements
4	Pro forma D	Cost Sheet - Support Functions/Departments
5	Pro forma E	Statement of Gross Block, Depreciation and Net Block - Service
6	Pro forma F	Capital Employed Statement-Service
7	Pro forma G	Capital Employed Statement: Allocation to Products
8	Pro forma H	Statement of Related Party Transactions (Revenue)

9	Pro forma I	Reconciliation Statement (covering all services and area of operations) with Audited Financial Statements.
10	Pro forma J	Statement of Non financial information for each telecom service

SCHEDULE III**PRO FORMA A***Profit & Loss Statement - Service*

Name of the Company:

Name of Service:

Licensed Service Area of Operation:

Period:

Cost Base: Historical cost accounting/Replacement cost accounting

Sl. No.	Particulars	Current Year	Previous Year
1	REVENUE		
1.1	REVENUES (NET OF SERVICE TAX):		
1.2	Less: Pass through Charges:		
1.2.1	To Access Service Providers		
1.2.2	To NLD Service Providers		
1.2.3	To ILD Service Providers		
1.2.4	Others (please specify)		
1.3	Revenue(net of Pass through)		
2	COSTS:		
2.1	Employees cost:		
2.1.1	Salaries and wages		
2.1.2	Contribution to provident fund and other funds		
2.1.3	Staff welfare		
2.1.4	Training and recruitment		
2.1.5	Others (please specify)		
	Sub total		
2.2	Administration cost:		

2.2.1	Rent (Other than Network Element Equipments and Cell sites)		
2.2.2	Rates and taxes		
2.2.3	Insurance charges (Other than Network Element Equipments)		
2.2.4	Communication costs		
2.2.5	Electricity		
2.2.6	Travel and conveyance expenses		
2.2.7	Legal and professional charges		
2.2.8	Printing and stationery		
2.2.9	Audit fees		
2.2.10	Outsourcing Charges		
2.2.11	Porting Charges for MNP		
2.2.12	Others (please specify)		
	Sub total		
2.3	Sales and Marketing cost:		
2.3.1	Advertisement and business promotion expenses		
2.3.2	Sales commission		
2.3.3	Provision for bad and doubtful debts		
2.3.4	Bad debts write off		
2.3.5	Outsourcing (Billing Services and Customer Care Services)		
2.3.6	Others (please specify)		
	Sub total		
2.4	Maintenance cost:		
2.4.1	Annual maintenance charges		
2.4.2	Network Consumables		
2.4.3	Repairs and maintenance:		
2.4.3.1	Buildings		
2.4.3.2	Plant and machinery		
2.4.3.3	Others		
2.4.4	Outsourcing Charges for Maintenance activities		
2.4.5	Others (please specify)		
	Sub total		
2.5	Government charges:		

2.5.1	License fee		
2.5.2	License fee penalty, if any		
2.5.3	WPC charges:		
2.5.3.1	Radio Spectrum Charges		
2.5.3.2	Microwave Charges		
2.5.4	Others (please specify)		
	Sub total		
2.6	Network operating Cost:		
2.6.1	Leased Circuits and Gateway Charges		
2.6.2	Royalty for technical knowhow fees		
2.6.3	Rent (Network Element Equipments and Cell sites)		
2.6.4	Power and fuel		
2.6.5	Interconnection:		
2.6.5.1	Port charges		
2.6.5.2	Others (please specify)		
2.6.6	Passive Infrastructure Charges:		
2.6.7	Insurance Charges (Network Element Equipments)		
2.6.8	Outsourcing Charges for Network Element Equipments		
2.6.9	Others (please specify)		
	Sub-total		
2.7	Depreciation and Amortisation:		
2.7.1	Depreciation on Network Elements		
2.7.2	Amortisation of One time entry fees/license fees		
2.7.3	Amortisation of spectrum auction money		
2.7.4	Depreciation/amortisation on Others (please specify)		
	Sub-total		
2.8	Other cost:		
2.8.1	Loss on sale of fixed assets(net)		
2.8.2	Corporate office expenses		
2.8.3	Others (please specify)		
	Sub-total		

2.9	Finance charges (Refer Note 1)		
2.9.1	Bank charges		
2.9.2	Others (please specify)		
	Sub-total		
2.10	Total COST		
3	Profit & Loss Before Interest and Tax		
4	Replacement Cost Adjustment (Refer Note 2)		
4.1	Holding gain/Loss		
4.2	Supplementary Depreciation		
4.3	Change in Operating Cost due to replacement of assets		
4.4	Total adjustment		
5	Profit & Loss Before Interest and Tax		
6	Total Capital Employed		
7	Return on Capital Employed (%)		
8	Return on turnover (%)		

Notes.—1. Excluding interest on loans/borrowed funds

2. Relevant for reporting on the basis of replacement cost accounting. No requirement to fill previous year's figures in reports based on replacement cost accounting.

3. This Pro forma shall be prepared separately for each service prescribed in Schedule I to Regulation

PRO FORMA B

Profit & Loss Statement - Product

Name of the Company:

Name of Service:

Licensed Service Area of Operation:

Period:

Cost Base: Historical cost accounting/Replacement cost accounting

(Rs. in Lakh)

Sl. No.	Particulars	Product Type (See Note 1)				Total
		Product A	Product B	Product C	Product	

1	REVENUE					
1.1	REVENUES (NET OF SERVICE TAX)					
1.2	Less: Pass through Charges					
1.2.1	To Access Service Providers					
1.2.2	To NLD Service Providers					
1.2.3	To ILD Service Providers					
1.2.4	Others (please specify)					
1.3	Revenue(net of Pass through)					
	COSTS:					
2	PRODUCT DIRECT COST					
2.1	Employee cost					
2.1.1	Salaries and wages					
2.1.2	Contribution to provident fund and other funds					
2.1.3	Staff welfare					
2.1.4	Training and recruitment					
2.1.5	Others (please specify)					
	Sub total					
2.2	Administration cost					
2.2.1	Rent (Other than Network Element Equipments and Cell sites)					
2.2.2	Rates and taxes					
2.2.3	Insurance charges (Other than Network Element Equipments)					
2.2.4	Communication costs					
2.2.5	Electricity					
2.2.6	Travel and conveyance expenses					
2.2.7	Legal and professional charges					
2.2.8	Printing and stationery					
2.2.9	Audit fees					
2.2.10	Outsourcing Charges					

2.2.11	Porting Charges for MNP					
2.2.12	Others (please specify)					
	Sub total					
2.3	Sales and Marketing cost					
2.3.1	Advertisement and business promotion expenses					
2.3.2	Sales commission					
2.3.3	Provision for bad and doubtful debts					
2.3.4	Bad debts write off					
2.3.5	Outsourcing (Billing Services and Customer Care Services)					
2.3.6	Others (please specify)					
	Sub total					
2.4	Maintenance cost					
2.4.1	Annual maintenance charges					
2.4.2	Network Consumables					
2.4.3	Repairs and maintenance:					
2.4.3.1	Buildings					
2.4.3.2	Plant and machinery					
2.4.3.3	Others					
2.4.4	Outsourcing Charges for Maintenance activities					
2.4.5	Others (please specify)					
	Sub total					
2.5	Government charges					
2.5.1	License fee					
2.5.2	License fee penalty, if any					
2.5.3	WPC charges:					
2.5.3.1	Radio Spectrum Charges					
2.5.3.2	Microwave Charges					
2.5.4	Others (please specify)					
	Sub total					

2.6	Network operating Cost:						
2.6.1	Leased Circuits and Gateway Charges						
2.6.2	Royalty for technical knowhow fees						
2.6.3	Rent (Network Element Equipments and Cell sites)						
2.6.4	Power and fuel						
2.6.5	Interconnection:						
2.6.5.1	Port charges						
2.6.5.2	Others (please specify)						
2.6.6	Passive Infrastructure Charges:						
2.6.7	Insurance Charges (Network Element Equipments)						
2.6.8	Outsourcing Charges for Network Element Equipments						
2.6.9	Others (please specify)						
	Sub-total						
2.7	Depreciation and Amortisation:						
2.7.1	Depreciation on Network Elements						
2.7.2	Amortisation of One time entry fees/ license fees						
2.7.3	Amortisation of spectrum auction money						
2.7.4	Depreciation/amortisation on Others (please specify)						
	Sub-total						
2.8	Other cost						
2.8.1	Loss on sale of fixed assets(net)						
2.8.2	Corporate office expenses						
2.8.3	Others (please specify)						
	Sub-total						
2.9	Finance charges (Refer Note 2)						
2.9.1	Bank charges						
2.9.2	Others (please specify)						

	Sub-total						
	TOTAL DIRECT COST (I)						
3	NETWORK ELEMENT COST (refer note 3):						
3.1	Network element 1						
3.2	Network element 2						
3.3	Network element 3						
3.4	Network element 4						
3.5	Network Element.....						
	Total NETWORK ELEMENT COST (II)						
4	SUPPORT FUNCTION/ DEPARTMENT COST (refer note 4):						
	TOTAL SUPPORT FUNCTIONS/ DEPARTMENT COST (III)						
5	TOTAL COST (I +II+III)						
6	Profit & Loss Before Interest and Tax						
7	Replacement Cost Adjustment (refer note 5)						
7.1	Holding gain/Loss						
7.2	Supplementary Depreciation						
7.3	Change in Operating Cost due to replacement of assets						
7.4	Total adjustment						
8	Profit & Loss Before Interest and Tax						
9	Total Capital Employed						

10	Return on Capital Employed (%)					
11	Return on turnover (%)					

Notes.—1. This sheet is to be prepared for each relevant Product as prescribed in Schedule I to Regulation

2. Excluding interest on loans/borrowed funds
3. As transferred from Pro forma C
4. As transferred/apportioned from Pro forma D
5. Replacement cost adjustment is to be used when report is made on the basis of replacement cost accounting.

PRO FORMA C

Cost Sheet: Network Elements

Name of the Company:

Name of Service:

Licensed Service Area of Operation:

Period:

Cost Base: Historical cost accounting/Replacement cost accounting

(Rs. in Lakh)

Sl. No.	Particulars	Network Element 1	Network Element 2	Network Element....	Total
	COSTS:				
1	NETWORK DIRECT COST				
1.1	Employee cost				
1.1.1	Salaries and wages				
1.1.2	Contribution to provident fund and other funds				
1.1.3	Staff welfare				
1.1.4	Training and recruitment				
1.1.5	Others (please specify)				
	Sub total				
1.2	Administration cost				
1.2.1	Rent (Other than Network Element Equipments and Cell sites)				
1.2.2	Rates and taxes				
1.2.3	Insurance charges (Other than Network Element Equipments)				
1.2.4	Communication costs				
1.2.5	Electricity				

1.2.6	Travel and conveyance expenses				
1.2.7	Legal and professional charges				
1.2.8	Printing and stationery				
1.2.9	Audit fees				
1.2.10	Outsourcing Charges				
1.2.11	Porting Charges for MNP				
1.2.12	Others (please specify)				
	Sub total				
1.3	Sales and Marketing cost				
1.3.1	Advertisement and business promotion expenses				
1.3.2	Sales commission				
1.3.3	Provision for bad and doubtful debts				
1.3.4	Bad debts write off				
1.3.5	Outsourcing (Billing Services and Customer Care Services)				
1.3.6	Others (please specify)				
	Sub total				
1.4	Maintenance cost				
1.4.1	Annual maintenance charges				
1.4.2	Network Consumables				
1.4.3	Repairs and maintenance				
1.4.3.1	Buildings				
1.4.3.2	Plant and machinery				
1.4.3.3	Others				
1.4.4	Outsourcing Charges for Maintenance activities				
1.4.5	Others (please specify)				
	Sub total				
1.5	Government charges				
1.5.1	License fee				
1.5.2	License fee penalty, if any				
1.5.3	WPC charges:				

1.5.3.1	Radio Spectrum Charges				
1.5.3.2	Microwave Charges				
1.5.4	Others (please specify)				
	Sub total				
1.6	Network operating Cost				
1.6.1	Leased Circuits and Gateway Charges				
1.6.2	Royalty for technical knowhow fees				
1.6.3	Rent (Network Element Equipments and Cell sites)				
1.6.4	Power and fuel				
1.6.5	Interconnection:				
1.6.5.1	Port charges				
1.6.5.2	Others (please specify)				
1.6.6	Passive Infrastructure Charges:				
1.6.7	Insurance Charges (Network Element Equipments)				
1.6.8	Outsourcing Charges for Network Element Equipments				
1.6.9	Others (please specify)				
	Sub-total				
1.7	Depreciation and Amortisation:				
1.7.1	Depreciation on Network Elements				
1.7.2	Amortisation of One time entry fees/license fees				
1.7.3	Amortisation of spectrum auction money				
1.7.4	Depreciation/amortisation on Others (please specify)				
	Sub-total				
1.8	Other cost				
1.8.1	Loss on sale of fixed assets(net)				
1.8.2	Corporate office expenses				
1.8.3	Others (please specify)				
	Sub-total				

1.9	Finance charges (Refer Note 1)				
1.9.1	Bank charges				
1.9.2	Others (please specify)				
	Sub-total				
	TOTAL COST				
1.10	Replacement Cost Adjustment (Refer Note 2)				
1.10.1	Holding gain/Loss				
1.10.2	Supplementary Depreciation				
1.10.3	Change in Operating Cost due to replacement of assets				
1.10.4	Total adjustment				
	TOTAL NETWORK DIRECT COST (I)				
2	COST TRANSFERRED FROM SUPPORT FUNCTION/DEPARTMENT				
2.1	Dept 1				
2.2	Dept 2				
2.3	Dept 3				
2.4	Dept.....				
	TOTAL SUPPORT FUNCTIONS/ DEPARTMENT COST (II)				
3	TOTAL NETWORK COST (I+II)				

Allocation of Network Elements Cost to Products

Particulars	Product A	Product B	Product C	Product....	Total
Network Element 1					
Network Element 2					
Network Element.....					
Total					

Notes.—1 Excluding interest on loans/borrowed funds

2 Replacement cost adjustment is to be used when report is made on the basis of replacement cost accounting.

3 In case there is any Joint network element with any other service, the cost of the same will be split and shown under the respective service wise cost sheet.

4 The list of network elements is provided in Schedule II to Regulation. The service provider should use this list. In case any network element is not relevant, the same may be shown as Nil.

PRO FORMA D

Cost Sheet: Support Functions/Departments

Name of the Company:

Name of Service:

Licensed Service Area of Operation:

Period:

Cost Base: Historical cost accounting/Replacement cost accounting

(Rs. in lakh)

Sl. No.	Particulars	Deptt 1	Deptt 2	Deptt 3	Deptt 4	Deptt 5	Others	Total
	COSTS							
1.1	Employee cost							
1.1.1	Salaries and wages							
1.1.2	Contribution to provident fund and other funds							
1.1.3	Staff welfare							
1.1.4	Training and recruitment							
1.1.5	Others (please specify)							
	Sub total							
1.2	Administration cost							
1.2.1	Rent (Other than Network Element Equipments and Cell sites)							
1.2.2	Rates and taxes							
1.2.3	Insurance charges (Other than Network							

	Element Equipments)							
1.2.4	Communication costs							
1.2.5	Electricity							
1.2.6	Travel and conveyance expenses							
1.2.7	Legal and professional charges							
1.2.8	Printing and stationery							
1.2.9	Audit fees							
1.2.10	Outsourcing Charges							
1.2.11	Porting Charges for MNP							
1.2.12	Others (please specify)							
	Sub total							
1.3	Sales and marketing cost							
1.3.1	Advertisement and business promotion expenses							
1.3.2	Sales commission							
1.3.3	Provision for bad and doubtful debts							
1.3.4	Bad debts write off							
1.3.5	Outsourcing (Billing Services and Customer Care Services)							
1.3.6	Others (please specify)							

	Sub-total							
1.4	Maintenance cost							
1.4.1	Annual maintenance charges							
1.4.2	Network Consumables							
1.4.3	Repairs and maintenance:							
1.4.3.1	Buildings							
1.4.3.2	Plant and machinery							
1.4.3.3	Others							
1.4.4	Outsourcing Charges for Maintenance activities							
1.4.5	Others (please specify)							
	Sub total							
1.5	Government charges							
1.5.1	License fee							
1.5.2	License fee penalty, if any							
1.5.3	WPC charges:							
1.5.3.1	Radio Spectrum Charges							
1.5.3.2	Microwave Charges							
1.5.4	Others (please specify)							
	Sub total							
1.6	Network operating Cost							

1.6.1	Leased Circuits and Gateway Charges							
1.6.2	Royalty for technical knowhow fees							
1.6.3	Rent (Network Element Equipments and Cell sites)							
1.6.4	Power and fuel							
1.6.5	Interconnection:							
1.6.5.1	Port charges							
1.6.5.2	Others (please specify)							
1.6.6	Passive Infrastructure Charges:							
1.6.7	Insurance Charges (Network Element Equipments)							
1.6.8	Outsourcing Charges for Network Element Equipments							
1.6.9	Others (please specify)							
	Sub-total							
1.7	Depreciation and Amortisation:							
1.7.1	Depreciation on Network Elements							
1.7.2	Amortisation of One time entry fees/license fees							

1.7.3	Amortisation of spectrum auction money							
1.7.4	Depreciation/ amortisation on Others (please specify)							
	Sub-total							
1.8	Other cost							
1.8.1	Loss on sale of fixed assets(net)							
1.8.2	Corporate office							
1.8.3	Others (please specify)							
	Sub-total							
1.9	Finance charges (Refer note 1)							
1.9.1	Bank charges							
1.9.2	Others (please specify)							
	Sub-total							
	TOTAL COST							
1.10	Replacement Cost Adjustment (Refer Note 2)							
1.10.1	Holding gain/ Loss							
1.10.2	Supplementary Depreciation							
1.10.3	Change in Operating Cost due to replacement of assets							
1.10.4	Total adjustment							
	TOTAL COST - SUPPORT							

	FUNCTIONS/ DEPARTMENTS							
--	---------------------------	--	--	--	--	--	--	--

Notes.—1 Excluding interest on loans/borrowed funds

2 Replacement cost adjustment is to be used when report is made on the basis of Replacement cost accounting.

3 The indicative List of departments is provided below.

Sl. No.	List of Departments
1.	Human Resource/Personnel
2.	Administration
3.	Repairs and Maintenance
4.	Information Technology/EDP
5.	Legal and Regulatory
6.	Finance & Accounts
7.	Corporate/Circle Office
8.	Other Departments

Allocation of Cost of Support Function/Department to Product/Network Elements

(Rs. in Lakh)

Departments	Deptt 1	Deptt 2	Deptt 3	Deptt 4	Deptt 5	Others	Total
Allocation to Products							
Product A							
Product B							
Product C							
Product D							
Product E							
Product							
Allocation to Network Elements							
Network Element 1							
Network Element 2							
Network Element 3							
Network Element 4							
Network Element 5							
Network Element.....							
Total							

PRO FORMA E

Statement of Gross Block, Depreciation and Net Block - Service

Name of the Company:

Name of Service:

Licensed Service Area of

Operation:

Period:

Cost Base:

Historical cost accounting/Replacement cost accounting

Gross Block/Depreciation/Net Block

(Rs. in Lakh)

Particulars	Tangible Assets							
	Land	Building	Plant and machinery	Computers	Office equipment	Furniture and fixtures	Vehicles	Others
NETWORK ELEMENTS (refer note 1)								

Sub Total (A)								
SUPPORT FUNCTIONS/ DEPARTMENTS/ OTHERS (refer note 2)								

Sub Total (B)								
TOTAL (A+B)								

Particulars	Intangible Assets					Total
	Right to use spectrum/ Auction Money for Spectrum	License Fee/ One Time Entry Fee	Bandwidth	Patents/ Technical know how	Others	

NETWORK ELEMENTS (refer note 1)						

Sub Total (A)						
SUPPORT FUNCTIONS/ DEPARTMENTS/OTHERS (refer note 2)						

Sub Total (B)						
TOTAL (A+B)						

Notes.—

1. As prescribed in Schedule II to regulations. This includes common network elements as well as network elements directly identifiable/attributable to product(s).

2. This includes fixed assets (other than network elements) directly identifiable/attributable to product(s).

3. Separate Forms for Fixed Asset (Gross Block/Net Block) and Accumulated Depreciation.

4. Form should specifically mention whether it is prepared on historical cost basis or replacement cost.

5. A statement indicating rate of depreciation charged during the reporting period on various fixed assets will be annexed to Pro forma E.

6. Information in above format under each category should be inclusive of value of impaired assets.

PRO FORMA F

Capital Employed Statement - Service

Name of the Company:

Name of Service:

Licensed Service Area of Operation:

Period:

Cost Base:

Historical cost accounting/Replacement cost accounting

(Rs. in Lakh)

Particulars	Current Year			Previous Year	
	Components of Capital Employed	Adjustment for replacement cost of Assets (refer note 2)	Total	Components of Capital Employed	Total
Fixed Assets (Gross Book Value)					

Less: Accumulated Depreciation					
NET BOOK VALUE OF FIXED ASSETS (I)					
CAPITAL WORK IN PROGRESS:					
Right to use spectrum/ Auction Money for Spectrum					
License Fee/One Time Entry Fee					
Others					
Total CAPITAL WORK IN PROGRESS (II)					
CURRENT ASSETS:					
Current investments					
Trade Receivables					
Inventories					
Cash and cash equivalents					
Short Term Loans and advances					
Others (please specify)					
Sub total					
CURRENT LIABILITIES:					
Short term borrowings					
Trade Payables					
Short term provisions					
Other (please specify)					
Sub total					
NET WORKING CAPITAL i.e. Current Assets Less Current Liabilities (III)					

TOTAL CAPITAL EMPLOYED (I + II+ III)					
Weighted Average Cost of Capital i.e. WACC (in %) (refer note 3)					

Notes.—

1. Capital Employed is the closing capital employed at the end of the Accounting period.
2. Replacement cost adjustment and net replacement cost is relevant for reports prepared on the basis of replacement cost accounting. No requirement to fill previous year's figures in reports based on replacement cost accounting.
3. WACC is pre-tax Weighted Average Cost of Capital. Statement of computation of pre tax WACC should be attached.

PRO FORMA G

Capital Employed Statement: Allocation to Products

Name of the Company:

Name of Service:

Licensed Service Area of

Operation:

Period:

Cost Base: Historical cost accounting/Replacement cost accounting

(Rs. in Lakh)

Products	Current Year	Previous Year
	Allocation of Capital Employed (As per Pro forma F) to different products	Allocation of Capital Employed (As per Pro forma F) to different products
Product A		
Product B		
Product C		
Product D		
Product E		
Product F		
Products.....		
TOTAL		

Notes.—

1. Capital Employed is the closing capital employed at the end of the accounting period.
2. Replacement cost adjustment and net replacement cost is relevant for reports prepared on the basis of replacement cost accounting. No requirement to fill previous year's figures in reports based on replacement cost accounting.

	in Lakh)									
Total Gross Revenue (sum of revenue at all rates)	Volume (refer note 4)									
	Gross Revenue (Rs. in Lakh)									
	Average Gross Revenue per unit (Rs.)									

Note.—

1. Group means the parties defined as “Related Party” in the Regulation. Separate information to be provided for each company separately covered under the definition of related party and also includes inter telecom service transactions with in a company.

2. Please mention name of related party (in case of other entity) or name of telecom license in case of inter service transaction.

3. Minutes of Usage, number of messages, number of towers etc.

4. Total unit transacted with related party.

5. Related party information on gross revenue in above Pro forma shall be given for the following products under different telecom services:

Name of Telecom Service	Product
(I) Access Service - Wireless	(i) Wholesale (Interconnection): Termination Voice call Charges (other than international calls)
(II) Access Service - Wireline	(ii) Wholesale (Interconnection): International Termination Charges - Voice calls
	(iii) Wholesale (Interconnection): Termination SMS
	(iv) Wholesale (Interconnection): Port charges including Co-Location
	(v) Wholesale (Interconnection): Access Charges (Calling Cards)
	(vi) Wholesale (Interconnection) In-Roaming
	(vii) Sharing of Towers
	(viii) Leasing of Towers
(III) Internet Service	(i) Dark Fiber
(IV) National Long Distance Service	(ii) Voice: Carriage Services

	(iii) Dark Fiber
(V) International Long Distance Service	(i) Voice: Carriage Services (ii) Cable Landing Station: Collocation (iii) Cable Landing Station: Access facilitation (iv) Dark Fiber

PRO FORMA I

Reconciliation Statement (Covering All Services and Area of operation) with Audited Financial Statements

Name of the

Company:

Name of Service: Consolidated for all telecom services

Licensed Service: Service provider as a whole (at entity level) covering all telecom services

Area of Operation:

Period:

Cost Base:

Historical cost accounting

(in Lakh)

Sl. No.	Particulars	Telecom Services (refer Note 1)						
		Access Service-Wireless	Access Service-Wireline	Internet Service	National Long Distance Service	International Long Distance Service	Mobile Number Portability	Very Small Aperture Terminal Service
1	Revenue:							
1.1	Revenue (net of service tax)							
1.2	Less: pass through charges							
1.3	Revenue (net of Pass through)							
2	Costs:							
2.1	Employees Cost							
2.2	Administration Cost							
2.3	Sales and marketing Cost							
2.4	Maintenance Cost							

2.5	Government Charges							
2.6	Network operating Cost							
2.7	Depreciation and Amortisation							
2.8	Others Cost (please specify)							
2.9	Finance Charges (refer note 3)							
	TOTAL COST							
3	Profit before Interest and Tax (PBIT)							
4	Capital Employed							

SI No.	Particulars	Inter Service/ inter LSA Adjustment (if any)	Total of Services(net of inter service/ inter LSA adjustment)	Other than telecom services as prescribed in Schedule I to Regulation (refer note 2)	Total as per Audited Annual Financial Statements
1	Revenue:				
1.1	Revenue (net of service tax)				
1.2	Less: pass through charges				
1.3	Revenue (net of Pass through)				
2	Costs:				

2.1	Employees Cost				
2.2	Administration Cost				
2.3	Sales and marketing Cost				
2.4	Maintenance Cost				
2.5	Government Charges				
2.6	Network operating Cost				
2.7	Depreciation and Amortisation				
2.8	Others Cost (please specify)				
2.9	Finance Charges (refer note 3)				
	TOTAL COST				
3	Profit before Interest and Tax (PBIT)				
4	Capital Employed				

Note.—

1 For Telecom services, revenues, costs and capital employed should be in agreement with Pro forma A of that particular service.

2 A separate list shall be annexed with this Pro forma for individual item/head of account having value more than Rs. 10 crore.

3 Excluding interest on loans/borrowed funds.

PRO FORMA J

Statement of Non-Financial Information for each Telecom Service

(A) Statement of Non-Financial Information for ACCESS SERVICE - WIRELESS	
I. Basic Information	
Information as of (date)	
1.1 Name of License	
1.2 License No. and date of issue/migration	
1.3 Licensed Service Area	

1.4 License Period					
1.5 Date of commencement of commercial service					
II. Subscriber Details					
2.1 Number of Subscribers (in lakh)	Opening		Closing		
(a) Urban					
(b) Rural					
Total					
2.2 Number of Internet Subscribers (in lakh):					
III. Traffic Details					
3.1 Usage:	On Net		Off Net		Total
	Originating	Terminating	Originating	Terminating	
(a) Voice Minutes of Usage (in lakh)					
(b) Non-voice Messages-SMS/MMS (in lakh)					
3.2 Data Usage (in MB) (in lakh):					
3.3 Total bandwidth (Mbps) sold through leased circuits:					
3.4 Transmission Capacity Details	Length in Route Kilometer				

(A) OFC:	
- Owned	
- Leased In	
(B) Microwave:	
- Owned	
- Leased In	
(C) Satellite	

IV. Towers Details

Particulars	Number of Towers			Average Tenancy Ratio
	Owned	Leased		
		Exclusive	Shared	
Ground Base Tower (GBT)				
Roof Top Tower (RTT)				
Roof Top Pole (RTP)				

V. Details of Spectrum Allotted

Spectrum Band (frequency)	Spectrum Allotted (in MHz)
(a)	
(b)	

Note: Information shall be given for the last day of financial year being reported.

(B) Statement of Non-Financial Information for ACCESS SERVICE - WIRELINE

I. Basic Information

Information as of (date)	
1.1 Name of License	
1.2 License No. and date of issue/migration	
1.3 Service Area licensed	

1.4 License Period					
1.5 Date of commencement of commercial service					
II. Subscriber Details					
2.1 Details of Direct Exchange Lines (Subscribers) (in lakh)	Opening		Closing		
(a) Urban					
(b) Rural					
Total					
2.2 Number of Internet subscribers (in lakh):					
(a) Internet - Broadband					
(b) Internet - Narrowband					
III. Traffic Details					
3.1 Transmission Capacity Details:	Length in Route Kilometre				
(A) OFC:					
- Owned					
- Leased In					
(B) Microwave:					
- Owned					
- Leased In					
(C) Satellite					
3.2 Usage:	On Net		Off Net		Total
	Originating	Terminating	Originating	Terminating	
(a) Voice Minutes of Usage (in lakh)					
3.3 Data Usage (in MB):					

(a) Internet - Broadband	
(b) Internet - Narrowband	
3.4 Total bandwidth (Mbps) sold through leased circuits:	
3.5 Total length (Km):—	
(a) Local Loop Copper	
(b) Fiber	
(C) Statement of Non-Financial Information for INTERNET SERVICE	
I. Basic Information	
Information as of (date)	
1.1 Name of License	
1.2 License No. and date of issue/migration	
1.3 License Category (please indicate whether A, B or C)/Licensed Area	
1.4 License Period	
1.5 Date of commencement of commercial service	
II. Subscriber Details	
2.1 Number of subscribers (in lakh):	
(a) Internet - Broadband	

(b) Internet - Narrowband	
(c) IP TV	
III. Network Information	
3.1 Capacity details:	
(a) Total owned capacity (bandwidth in Mbps)	
(b) Capacity Leased in (bandwidth in Mbps)	
(c) Capacity Leased out (bandwidth in Mbps)	
3.2 International Internet Bandwidth:	
3.3 Data Usage (in MB):	
(a) Internet - Broadband	
(b) Internet - Narrowband	
IV. Details of Spectrum Allotted	
Spectrum Band (frequency)	Spectrum Allotted (in MHz)
(a)	
(b)	
Note: Information shall be given for the last day of financial year being reported.	
V. Dark Fibre Transmission Media Details	
(a) Total Number of Route Kilometers of OFC	
(b) Number of Route	

Kilometers sold/leased out	
----------------------------	--

(D) Statement of Non-Financial Information for NATIONAL LONG DISTANCE SERVICE		
I. Basic Information		
Information as of (date)		
1.1 Name of License		
1.2 License No. and date of issue/migration		
1.3 License Period		
1.4 Date of Commencement of commercial service		
II. Traffic Details		
2.1 Details of Transmission Capacity available	Length in Route Kilometre	
(A) OFC:		
(a) Owned		
(b) Leased In		
(B) Microwave:		
(a) Owned		
(b) Leased In		
(C) Satellite		
2.2 Voice Usage Minutes:	Minutes collected	Minutes handed over
- NLD Voice minutes carried including carried minutes of Calling Cards (in lakh):		
2.3 Calling Cards Minutes:	Minutes generated from Access Subscribers	
	Wireless	Wireline
- Voice Minutes (calling card) (in lakh)		
2.4 Managed Data Service (VPN/CUG) (total bandwidth)		
2.5 Total bandwidth (Mbps) sold through leased circuits		

III. Dark Fibre Transmission Media Details					
3.1 Total Number of Route Kilometers of OFC					
3.2 Number of Route Kilometers sold/leased out					
(E) Statement of Non-Financial Information for INTERNATIONAL LONG DISTANCE SERVICE					
I. Basic Information					
Information as of (date)					
1.1 Name of License					
1.2 License No. and date of issue/migration					
1.3 License Period					
1.4 Date of Commencement of commercial service					
II. Traffic Details					
2.1 Details of Transmission Capacity (in Mbps) available		Capacity Utilisation			
		Capacity Sold-Retail	Capacity Sold-Leased Out	Captive Consumption	Total
(a) Capacity Owned					
(b) Capacity leased in					
Total Capacity					
2.2 Voice Usage Minutes:		Transit Minutes	Inbound Minutes handed over	Outbound Minutes collected	
- ILD Voice minutes carried including carried minutes					

of Calling Cards (in lakh):				
2.3 Calling Cards Minutes:	Minutes generated from Access Subscribers			
	Wireless	Wireline		
- Voice Minutes (calling card) (in lakh)				
2.4 Managed Data Service (VPN/CUG) (total bandwidth)				
2.5 Total bandwidth (Mbps) sold through leased circuits				
III. Cable Landing Station Capacity Details				
3.1 Number of Cable Landing Stations:				
3.2 Number of submarine cables landing at the Cable Landing Stations:				
3.3 Capacity Utilisation (in Mbps)	Capacity Sold- Retail	Capacity Sold- Leased Out	Captive Consumption	Total
(a) Capacity Owned				
(b) Capacity Leased in				
Total Capacity				
3.4 Number of ILDO/ISP to whom landing				

facility provided:	
3.5 Number of ILDO/ISP to whom access facility provided:	
3.6 Number of ILDO/ISP to whom co-location provided:	
Note: Information in respect of 3.4, 3.5 & 3.6 shall be given for the last day of accounting year being reported.	
IV. Dark Fibre Transmission Media Details	
4.1 Total Number of Route Kilometers of OFC	
4.2 Number of Route Kilometers sold/leased out	

(F) Statement of Non-Financial Information for MOBILE NUMBER PORTABILITY	
I. Basic Information	
Information as of (date)	
1.1 Name of License	
1.2 License No. and date of issue	
1.3 Date of Commencement of commercial service	
II. Porting Details	
2.1 Number of porting requests	
2.2 Number of porting actual	
(G) Statement of Non-Financial Information for VSAT SERVICE	
I. Basic Information	
Information as of (date)	

1.1 Name of License	
1.2 License No. and date of issue	
1.3 Date of Commencement of commercial service	
II. Subscribers/Capacity details	
2.1 Number of Subscribers (in lakh):	
(a) Individual	
(b) (i) Closed User Group	
(b) (ii) Number of VSAT terminals in Closed User Group	
III. Details of Spectrum Allotted	
Spectrum Band	Spectrum Allotted (in MHz)
(a)	
(b)	
Note: Information shall be given for the last day of financial year being reported.	

SCHEDULE IV

Form of Audit Report on the Accounting Separation Report

I/We,having been appointed as the Auditor(s) under the requirements laid down in the Reporting System on Accounting Separation Regulation, 2016 (here in after referred to as the Regulation) issued by Telecom Regulatory Authority of India (here in after referred to as the Authority) by(mention name of the Company) having its registered office at (mention registered office address of the company) (here in after referred to as the Company), have audited the attached Accounting Separation Reports covering..... (mention name of service/licensed service area) for the year ended(mention the accounting year) of the Company.

2. The Company is responsible for preparation of the Accounting Separation Reports and these have been approved by the Board of Directors of the Company. My/Our responsibility is to audit the Accounting Separation Reports in accordance with the Regulation and generally accepted auditing standards in India.

3. Further to my/our comments/observations given in the enclosed Annexure (Annexure is required in case there are comments/observations on Accounting Separation Reports), I/We report that:

- (a) I/we have received all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit.
- (b) In my/our opinion proper books of account have been kept by the Company so far as appears from my/our examination of those books to enable the preparation of complete and proper Accounting Separation Reports in accordance with the Regulation.
- (c) The Accounting Separation Reports for the year ended are in agreement with the books of accounts and have been properly drawn up in accordance with the Regulation and the methods and basis laid down in the Manual of the Company prescribed under the Regulation.
- (d) In my/our opinion, and to the best of my/our information and according to the explanations given to me/us, the Accounting Separation Reports for the year

ended..... give the information required by the Regulation in the manner so required and give a true and fair view in conformity with the framework as per the Regulation.

4 I/We also report that all changes to the Manual prescribed under Regulation that materially affect the Accounting Separation Reports for the year endedhave been filed with the Authority by the Company.

Dated:

Place:

Signature

Name of Proprietor/Partner

Membership No.

Name of the Firm with Stamp (Seal)
