

FORM-A	Form for filing Compliance Report and other documents with the Central Government
--------	---

[Pursuant to section 209(1)(d), 600(3)(b) of the Companies Act, 1956 and rule 2 of the Cost Accounting Records (Telecommunication Industry) Rules, 2011]

PART I - GENERAL INFORMATION

Note: All fields marked in * are to be mandatorily filled.

- 1 (a) *Corporate identity number (CIN) or foreign company registration number of the company **Pre-Fill**
- (b) Global location number (GLN) of company
- 2 (a) *Name of the company
- (b) *Address of the registered office or of the principal place of business in India of the company
- (c) *E-mail Address of the company
- 3 (a) *Financial year covered by the compliance report

From	<input type="text"/>	(DD/MM/YYYY)
To	<input type="text"/>	(DD/MM/YYYY)
- (b) *Date of Board of directors' meeting in which annexure to the compliance report was approved (DD/MM/YYYY)

4. Details of the cost accountant

- (a) *Category of the cost accountant

<input type="radio"/> Individual	<input type="radio"/> Cost accountant's firm
----------------------------------	--
- (b) In case of individual, whether the cost accountant is in permanent employment of the company or in practice

<input type="radio"/> In Employment	<input type="radio"/> In Practice
-------------------------------------	-----------------------------------
- (c) *Name of the cost accountant or the cost accountant's firm who has certified the cost records of the company
- (d) *Income tax permanent account number of the cost accountant or the cost

List of attachments

Remove attachment

Verification:

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

☐ I have been authorized by the Board of directors' resolution number dated (DD/MM/YYYY)

To sign and submit this form.

☐ I am authorized to sign and submit this form.

To be digitally signed by:

Managing Director or director or manager or secretary (in case of an Indian company)
or an authorized representative (in case of a foreign company)

Digital Signatures

*Designation

*Director identification number of the director or Managing Director; or Income-tax PAN of the manager or of authorized representative; or Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI may quote his/her income-tax PAN)

Director of the company

Digital Signatures

Director identification number of the director

Modify

Check Form

Pre-scrutiny

Submit

This e-form has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the filing company

PART-II

Attachments:

- 1 Compliance report as per the Cost Accounting Records (Telecommunication Industry) Rules, 2011.
- 2 Optional attachments(s) – if any

Attach

Attach

FORM-B
FORM OF COMPLIANCE REPORT

[See rule 2, and rule 5]

I or We being in permanent employment of the company or in practice, and having been appointed as cost accountant under Rule 5 of the Cost Accounting Records (Telecommunication Industry) Rules, 2011 of
(mention name of the company) having its registered office at
(mention registered office address of the company) (hereinafter referred to as the company), have examined the books of account prescribed under clause (d) of sub-section (1) of section 209 of the said Act, and other relevant records for the period/year (mention the financial year) and certify as under:

- 1 I or We have or have not obtained all the information and explanations, which to the best of my or our knowledge and belief were necessary for the purpose of this compliance report.
- 2 In my or our opinion, proper cost records, as per the Cost Accounting Records (Telecommunication Industry) Rules, 2011 prescribed under clause (d) of sub-section (1) of section 209 of the Companies Act, 1956, have or have not been maintained by the company so as to give a true and fair view of the cost of production or operation, cost of sales and margin of all the products and activities of the company.
- 3 Detailed unit-wise and product or activity-wise cost statements and schedules thereto in respect of the product groups or activities are or are not kept in the company.
- 4 In my or our opinion, the said books and records give or do not give the information required by the Companies Act, 1956 in the manner so required.
- 5 In my or our opinion, the said books and records are or are not in conformity with the generally accepted cost accounting principles and cost accounting standards issued by The Institute of Cost and Works Accountants of India, to the extent these are found to be relevant and applicable.

Dated: this ____ day of _____ 20__ at _____ (mention name of place of signing this report)

SIGNATURE AND SEAL OF THE COST ACCOUNTANT (S)

MEMBERSHIP NUMBER (S)

NOTES:

- (i) Delete words not applicable.
- (ii) If as a result of the examination of the books of account, the cost accountant desires to point out any material deficiency or give a qualified report, he shall indicate the same against the relevant para.
- (iii) Briefly give your observations and suggestions, if any, relevant to the maintenance of cost accounting records by the company.
- (iv) Cost accountant may use separate sheet(s) for (ii) and (iii) above, if required.

ANNEXURE TO THE COMPLIANCE REPORT

[See rule 2 and rule 5]

1. GENERAL:

- a) Name of the company:
- b) Registered office address:
- c) Financial year to which the Compliance Report relates.

2. QUANTITATIVE INFORMATION:

Sno.	Name of the Product or Service Group	Unit	Annual Production (Qty.)	Net Sales	
				(Qty.)	(Value in Rupees)
A	Produced or Manufactured Product Groups				
	1.				
	2.				
	3. etc.				
B	Services Groups				
	1.				
	2.				
	3. etc.				
C	Trading Activities (Product Group-wise)				
	1.				
	2.				
	3. etc.				
D	Other Income				
Total Income as per Financial Accounts					

3. RECONCILIATION STATEMENT:

Net Margin (Profit or Loss) as per Cost Accounts	(In Rupees)
A. From Produced or Manufactured Product Groups	
B. From Services Groups	
C. From Trading Activities	
Total as per Cost Accounts	
Add: Incomes not considered in Cost Accounts (if any)	
Less: Expenses not considered in Cost Accounts (if any)	
Add/Less: Difference in Stock Valuation	
Profit or (Loss) as per Financial Accounts	

NOTES:

- (i) For produced or manufactured product groups, use the nomenclature as used in the Central Excise Act or Rules, as applicable.
- (ii) For services groups, use the nomenclature as used in the Finance Act or Central Service Tax Rules, as applicable.

SIGNATURE
NAME
COST ACCOUNTANT (S)
MEMBERSHIP NUMBER (S)
SEAL
DATE

"SCHEDULE"
[See rule 4]

PROFORMA 'A'

Service-wise Costing Profit and Loss Statement

Name of the Company:	
Name of Service:	

Licensed Area (if any)	
Period:	

(Rs. in Lacs)

Particulars	Current Year	Previous Year
<u>Revenue (Net of Taxes)</u>		
Sales or Services		
Advertisement		
Content Sale		
Rentals		
Others (specify)		
Total Revenue		
A. Employee cost:		
Salaries, Wages, Incentives and Allowances		
Contribution to Provident fund etc.		
Staff Welfare Expenses		
Medical Expenses		
Training and Recruitment		
Others		
Sub-total (A)		
B. Administration cost:		
Rent (Other than Switching and Cell sites rent)		
Rates and taxes		
Insurance charges (Other than Network Elements)		
Communication costs		
Electricity		
Traveling and conveyance expenses		
Legal and professional charges		
Printing and Stationary		
Audit fees		
Maintenance		
➤ Office Building		
➤ Others		
Outsourcing Charges		
➤ Billing Services		
➤ Other administrative activities		
Others		
Sub-total (B)		

Particulars	Current Year	Previous Year
C. Sales and Marketing cost:		
Advertisement and sales promotion expenses		
Sales commission and Incentive		
Provision for bad and doubtful debts		
Bad debts write off		
Outsourcing Charges for customer care services		
Others		
Sub-total (C)		
D. Government charges:		
License fee		
License fee penalty, if any		
WPC Charges		
➤ Radio Spectrum charges		
➤ Microwave charges		
Others		
Sub-total (D)		
E. Depreciation:		
Buildings		
Plant and Machinery		
Others		
Sub-total (E)		
F. Leased Rentals:		
Equipment		
Real estate		
IT related services		
Customer Care		
Others		
Sub-total (F)		
G. Network Operating cost :		
Leased Circuits and Gateway Charges		
Royalty or Fee for technical know how		
Switching and Cell sites rent		
Installation Charges		
Maintenance Charges (New Elements)		
Network Consumables and spares		
Power and fuel		
Interconnection:		
a) Pass Through Charges		

Particulars	Current Year	Previous Year
b) Port charges		
c) Others		
Passive Infrastructure Charges		
Insurance Charges (Network Elements)		
Outsourcing Charges		
Others		
Sub-total (G)		
H. Other Cost:		
Corporate office expenses		
Common cost		
Loss on sale of fixed assets (net)		
Others		
Sub-total (H)		
I. Finance charges:		
Interest		
Bank charges		
Others		
Sub-total (I)		
Total Cost (A to I)		
Profit or (loss) before tax		
Total Capital Employed		
Return on Capital Employed (%)		
Return on Turnover (%)		

PROFORMA 'B'

Product or Network Service-wise Costing Profit & Loss Statement

Name of the Company: _____

Name of Service: _____

Licensed Area (if any): _____

Period: _____

(Rs. In Lacs)

Particulars	Products or Network Services against each service
-------------	---

	A	B	C	etc.	Total
Revenue (Net of Taxes)					
Sales or Services					
Advertisement					
Content Sale					
Rentals					
Others					
Total Revenue					
(I) Direct Cost:					
A. Employee cost:					
Salaries, Wages, Incentives and Allowances					
Contribution to Provident fund etc.					
Staff Welfare Expenses					
Medical Expenses					
Training and Recruitment					
Others					
Sub-total (A)					
B. Administration cost:					
Rent (Other than Switching and Cell sites rent)					
Rates and taxes					
Insurance charges (Other than Network Elements)					
Communication costs					
Electricity					
Traveling and conveyance expenses					
Legal and professional charges					
Printing and Stationary					
Audit fees					
Maintenance					
➤ Office Buildings					
➤ Others					
Outsourcing Charges					
➤ Billing Services					
➤ Other administrative activities					
Others					

Particulars	Products or Network Services against each service				
	A	B	C	etc.	Total
Sub-total (B)					
C. Sales and Marketing cost:					
Advertisement and Sales promotion expenses					
Sales commission and Incentive					
Provision for bad and doubtful debts					
Bad debts write off					
Outsourcing Charges for customer care services					
Others					
Sub-total (C)					
D. Government charges:					
License fee					
License fee penalty, if any					
Expenses on amortization (one time entry fee)					
WPC Charges					
➤ Radio Spectrum charges					
➤ Microwave charges					
Others					
Sub-total (D)					
E. Depreciation:					
Buildings					
Plant and Machinery					
Others					
Sub-total (E)					
F. Leased Rentals:					
Equipment					
Real estate					
IT related services					
Customer Care					
Others					
Sub-total (F)					
Total Direct Cost (A+B+C+D+E+F)					
(II) Network Element Operating cost (as per					

Particulars	Products or Network Services against each service				
	A	B	C	etc.	Total
Proforma "C")					
X					
Y					
Z					
Etc					
Total Network Element Operating Cost (II)					
(III) Support Function or Department Cost (as per Proforma "D2")					
Total Support Function or Department Cost (III)					
Total (I) + (II) + (III)					
Capital Employed (as per Proforma F)					
Return on Capital Employed (%)					
Return on Turnover (%)					

PROFORMA 'C'
Cost Sheet - NETWORK ELEMENTS

Name of the Company: _____

Name of Service: _____

Licensed Area (if any): _____

Period: _____

(Rs. In Lacs)

Particulars	Network Elements				
	X	Y	Z	etc	Total
(I) Network Direct Cost:					

Particulars	Network Elements				
	X	Y	Z	etc	Total
A. Employee cost:					
Salaries, Wages, Incentives and Allowances					
Contribution to Provident fund etc.					
Staff Welfare Expenses					
Medical Expenses					
Training and Recruitment					
Others					
Sub-total (A)					
B. Administration cost:					
Rent (Other than Switching and Cell sites rent)					
Rates and taxes					
Insurance charges (Other than Network Elements)					
Communication costs					
Electricity					
Traveling and conveyance expenses					
Legal and professional charges					
Printing and Stationary					
Audit fees					
Maintenance					
Building					
Others					
Outsourcing Charges					
Billing Services					
Other administrative activities					
Others					
Sub-total (B)					
C. Network Operating cost:					
Leased Circuits and Gateway Charges					
Royalty or Fee for technical know how					
Rent (Network elements equipments and cell sites)					
Power and fuel					
Interconnection:					
i) Port charges					

Particulars	Network Elements				
	X	Y	Z	etc	Total
ii) Others					
Passive Infrastructure Charges					
Outsourcing Charges for network element equipments					
Others					
Sub-total (C)					
D Government charges:					
WPC Charges – DOT (other than on revenue sharing)					
Paid to Government agencies other than DOT					
Sub-total (D)					
E Depreciation					
Building					
Plant and Machinery					
Others					
Sub-total (E)					
F Leased Rentals					
Equipment					
Real Estate					
Others					
Sub-total (F)					
G Total Network Direct Cost (A+B+C+D+E+F)					
H. Support Function cost as per Proforma E					
Sub Total H					
Total (G+H)					

*** PROFORMA 'D1'**
Apportionment of Support Functions to various Services (For PROFORMA 'D2')
(Rs. In Lacs)

Support Function or Department Cost	Basis of Apportionment to Sub-Service specify	Service 1	Service 2	Service 3	Service 4	etc	Total
Administration							
Billing							
Branch Office							
Corporate Office							
Customer Care							
Finance & Accounts							
HR							
Insurance							
IT or EDP							
Legal or Regulatory							
Maintenance							
Marketing and Sales							
Planning and Development							
Quality							
Stores or Logistics							
Total							

PROFORMA 'D2'

Apportionment of Support Functions to various Products (For PROFORMA 'B')

(Rs. In Lacs)

Support Function or Department Cost	Basis of subsequent apportionment to Products specify	Service from Proforma D 1			Service from Proforma D1			Total
		Product 1	Product 2	etc	Product 1	Product 2	etc	
Administration								
Billing								
Branch Office								
Corporate Office								
Customer Care								
Finance & Accounts								
HR								
Insurance								
IT or EDP								
Legal or Regulatory								
Maintenance								
Marketing and Sales								
Planning and Development								
Quality								
Stores or Logistics								
Total								

PROFORMA 'E'
Statement of CAPITAL EMPLOYED

Name of the Company: _____

Name of Service: _____

Licensed Area (if any): _____

Period: _____

(Rs. In Lacs))

Particulars	Network Elements				Total
	X	Y	Z	Etc.	
Fixed Assets – (Gross Book Value)					
Tangible Assets					
Land					
Building					
Plant and Machinery					
Computers					
Office equipment					
Furniture and fixtures					
Vehicles					
Others					
Intangible Assets					
License					
Patents or technical know how					
Total fixed assets					
Less : Accumulated depreciation					
Net Book Value (I)					
Capital Work-in-Progress (II)					
Current Assets					
Inventories					
Cash and bank balance					
Debtors					
Loans and advances					
Others					
Sub total					
Current Liabilities					
Sundry creditors					
Other Liabilities					
Provisions, etc.					
Security deposit					

Particulars	Network Elements				Total
	X	Y	Z	Etc.	
Advance Rentals and Prepaid Card Revenue					
Sub total					
Net Working Capital (III)					
Total Capital Employed (I+II+III)					

PROFORMA – ‘F’

Statement of Allocation or Apportionment of Capital Employed to Products or Network Services

Name of the Company: _____

Name of Service: _____

Licensed Area (if any): _____

Period: _____

(Rs. In Lacs)

Particulars	Products or Network Services				
	A	B	C	Etc	Total
(a) Network element wise Capital Employed					
Radio Network:					
X					
Y					
Z					
Etc					
Subtotal (A)					
(b) Support Function or Departments					
Administration					
Billing					
Branch Office					
Corporate Office					
Customer Care					
Finance and Accounts					
HR					
Insurance					
IT or EDP					
Legal or Regulatory					

Particulars	Products or Network Services				
	A	B	C	Etc	Total
Maintenance					
Marketing and Sales					
Planning and Development					
Quality					
Stores or Logistics					
Any Other Item (Specify)					
Subtotal (b)					
Total (a + b)					

PROFORMA – ‘G’

Profit and Loss Reconciliation Statement

Name of the Company: _____

Period: _____

(Rs. in Lacs)

Particulars	Revenue	Cost	Net Profit or (Loss)
Service 1			
Service 2			
Service 3			
Etc.			
Total			
Adjustments:			
Return on capital employed on network elements			
Non regulated business			
Elimination of inter business transactions			
Non relevant items:			
– Return on investments			
– Non operating income			
– Interest costs and financial charges			
– Corporate Tax			
– Other taxes (if any)			
– Amortization of Goodwill			

Particulars	Revenue	Cost	Net Profit or (Loss)
– Extraordinary items – such as abnormal loss due to fire or theft etc.			
– Others			
Unallocated items			
Any other items (specify)			
Sub Total			
Total as per Audited Accounts			

PROFORMA – ‘H’

Capital Employed Reconciliation Statement

Name of the Company: _____

Period: _____

Item	(Rs. in Lacs) Capital employed
Service 1	
Service 2	
Service 3	
Etc.	
Total	
Adjustments:	
For non regulated business	
Elimination of inter business assets or liabilities	
Non relevant items	
– Investments	
– Deposits-Inter corporate. Etc.	
– Goodwill	
– Provision for tax	
– Proposed dividend	
– Long term borrowings	
– Others:	
(i) Unallocated items	
(ii) Any other items (specify)	
Sub total (B)	
Total as per audited accounts (A-B)	

Notes:

1. Separate Proforma shall be prepared for each service or product and network elements in the Proforma prescribed for each area of operation or circle or licensed.
2. The cost shall be allocated or apportioned product wise as specified in appendix as far as possible
3. Proper record shall be maintained explaining the basis of allocation or apportionment for various elements of cost in respect of product or service or network elements & supporting functions.
4. The items of the cost shown in the Proforma are indicative and same shall be reflected keeping in mind the materiality of the item of the cost in the service or product or network service or network elements & support functions.
5. Capital Employed means average of net fixed assets (excluding intangible assets, effect of revaluation of fixed assets, and capital work in progress) plus net current assets existing at the beginning and close of the financial year.

[F. No. 52/7/CAB-2011]

B.B.GOYAL

Adviser (Cost)