#### Government of India Ministry of Communications

# Department of Telecommunications Sanchar Bhawan, 20, Ashoka Road, New Delhi - 110001

(Access Services Wing)

No. 20-271/2010 AS-I (Vol.-V)

Dated: 25.10.2021

To

All UL (VNO) Licensees

Subject: Amendment in Unified License (Virtual Network Operator) {UL (VNO)} Agreement for Adjusted Gross Revenue (AGR) -regarding.

As per the Condition 5.1 of Chapter-I of UL (VNO) Agreement, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/ appends the following in the UL (VNO) Agreement:

S.	Existing Clause	Amended Clause		
No.	Laisting Citation	Amended Clause		
1.	PART-I, CHAPTER-III, FINANCIAL CONDITIONS  19. Definition of 'Adjusted Gross	PART-I, CHAPTER-III, FINANCIAL CONDITIONS  19. Definition of Gross Revenue,		
	Revenue':	Applicable Gross Revenue (ApGR) and Adjusted Gross Revenue (AGR):		
	19.1 The Gross Revenues and Adjusted Gross Revenue (AGR) for the purpose of calculation of License fee for different services authorized under this license are defined in the respective chapters of the Service in PART-II of this License Agreement.	19.1 The Gross Revenue, Applicable Gross Revenue (ApGR) and Adjusted Gross Revenue (AGR) for the purpose of calculation of License fee for different services authorized under this license are defined in the respective chapters of the Service in PART-II of this License Agreement.		
2.	PART- II, CHAPTER-VIII, ACCESS SERVICE	PART-II, CHAPTER-VIII, ACCESS SERVICE		
	3. FINANCIAL CONDITIONS	3. FINANCIAL CONDITIONS		
	3.1 GROSS REVENUE	3.1 GROSS REVENUE		
	The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment, etc.), revenue on account of interest, dividend, value added services, supplementary services, revenue earned from parent NSO(s), revenue from	The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment, etc.), revenue on account of interest, dividend, value added services, supplementary services, revenue earned from parent NSO(s), revenue from		

permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

## 3.2 Adjusted Gross Revenue (AGR)

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Gross Revenue to arrive at the AGR:

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) on provision of service and sales actually paid to the Government if gross revenue had included the component of Goods and Service Tax.

permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii) Receipts from the USO Fund.
- (iv) List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations
  - e. Income from property rent
  - f. Insurance claims
  - g. Bad Debts recovered
  - h. Excess Provisions written back
  - \*Subject to conditions given in Annexure VII.

## 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges;
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be

al	lowed;	and
	,	****

c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.

# 3. PART-II, CHAPTER-IX, INTERNET SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall be inclusive of all types of revenue from Internet services, revenue from Internet access service, revenue from internet contents, revenue from Internet Telephony service, revenue from activation charges, revenue from sale, lease or renting of bandwidth, links, R&G cases, Turnkey projects, revenue from IPTV service, late fees, sale proceeds of terminal equipments, revenue on account of interest, dividend, value added services, supplementary services, revenue from permissible sharing of infrastructure, etc. allowing only those deductions available for pass through charges and taxes/levies as in the case of access services, without any set-off for related item of expense, etc.

#### 3.2 Adjusted Gross Revenue (AGR)

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)" the following shall be excluded from the Gross Revenue to arrive at the AGR:

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/ Wholesale bandwidth, leased line and bandwidth charges. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) on provision of service and sales actually

PART- II, CHAPTER-IX, INTERNET SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall be inclusive of all types of revenue from Internet services, revenue from Internet access service, revenue from internet contents, revenue from Internet Telephony service, revenue from activation charges, revenue from sale, lease or renting of bandwidth, links, R&G cases, Turnkey projects, revenue from IPTV service, late fees, sale proceeds of terminal equipments, revenue on account of interest, dividend, value added services, supplementary services, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations

Arif

paid to the Government if gross revenue had included the component of Goods and Service Tax.

- e. Income from property rent
- f. Insurance claims
- g. Bad Debts recovered
- h. Excess Provisions written back
  \*Subject to conditions given in
  Annexure VII.

#### 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges;
- b. Charges paid to NSOs towards Bulk/ Wholesale bandwidth, leased line and bandwidth charges. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed; and
- c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.

# 4. PART-II,CHAPTER-X,NATIONAL LONG DISTANCE SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue

Gross revenue shall be inclusive of total revenue accruing to the licensee by way of providing service by parenting to NLD (NSOs) including the revenue on account of supplementary/ value added services, leasing of infrastructure, interest, dividend, parent NSOs, revenue from permissible sharing of infrastructure and any other income, allowing only those deductions available for pass through charges and taxes/levies as in the case of access services, without any set off for related item of expense etc.

# PART-II, CHAPTER-X, NATIONAL LONG DISTANCE SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

Gross revenue shall be inclusive of total revenue accruing to the licensee by way of providing service by parenting to NLD (NSOs) including the revenue on account of supplementary/ value added services, leasing of infrastructure, interest, dividend, revenue earned from parent NSOs, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set off for related item of expense etc.

#### 3.2 Adjusted Gross Revenue

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)" the following shall be excluded from the Gross Revenue to arrive at the AGR:

- (a) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (b) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (c) Goods and Service Tax (GST) on provision of service and sales actually paid to the Government, if gross revenue had included the component of Goods and Service Tax.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations
  - e. Income from property rent
  - f. Insurance claims
  - g. Bad Debts recovered
  - h. Excess Provisions written back
  - \*Subject to conditions given in Annexure VII.

## 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges;
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed; and
- c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had

included as component of GST.

#### 5. PART- II, CHAPTER-XI, INTERNATIONAL LONG DISTANCE SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees, sale proceeds of instruments (or any terminal equipment including accessories), handsets, bandwidth, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure, etc. and any other miscellaneous items including interest, dividend, etc. without any set off of related items of expense, etc.

#### 3.2 Adjusted Gross Revenue:

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)" the following shall be excluded from the Gross Revenue to arrive at the AGR:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (iii)Goods and Service Tax on provision of service and sales actually paid to the Government, if gross revenue had included as component of Goods and Service Tax.

PART-II, CHAPTER-XI, INTERNATIONAL LONG DISTANCE SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees, sale proceeds of instruments (or any terminal equipment including accessories), handsets, bandwidth, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure, etc. and any miscellaneous items including interest, dividend, etc. without any set off of related items of expense, etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii) Receipts from the USO Fund.
- (iv) List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations
- e. Income from property rent
- f. Insurance claims



- g. Bad Debts recovered
- h. Excess Provisions written back \*Subject to conditions given in Annexure VII.

#### 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.
- 6. PART-II, CHAPTER-XII,
  GLOBAL MOBILE PERSONAL
  COMMUNICATION BY SATELLITE
  SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment, etc.), revenue on account of interest, dividend, value added services, supplementary services, revenue from parent NSO, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

PART- II, CHAPTER-XII,
GLOBAL MOBILE PERSONAL
COMMUNICATION BY SATELLITE
SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment, etc.), revenue on account of interest, dividend, value added services, supplementary services, revenue from parent NSO, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

## 3.2 Adjusted Gross Revenue (AGR)

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Gross Revenue to arrive at the adjusted gross revenue:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (iii) Goods and Service Tax on provision of service and sales actually paid to the Government, if gross revenue had included the component of Goods and Service Tax.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii) Receipts from the USO Fund.
- (iv) List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations
  - e. Income from property rent
  - f. Insurance claims
  - g. Bad Debts recovered
  - h. Excess Provisions written back
- \*Subject to conditions given in Annexure VII.

## 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges;
- b. Charges paid to NSOs towards minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) paid to the Government, if Applicable Gross Revenue (ApGR) had included the component of GST.

#### 7. PART-II, CHAPTER-XIII,

PUBLIC MOBILE RADIO TRUNKING SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), fees on account of annual maintenance contract, income from value added services, supplementary services, parents from NSO, etc. and any other miscellaneous item including interest, dividend, etc. without any set-off of related item of expense etc.

#### 3.2 Adjusted Gross Revenue (AGR):

"ADJUSTED GROSS REVENUE" for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards Bulk/
  Wholesale bandwidth, leased line and bandwidth charges and minutes.
  However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (iii)Goods and Service Tax for provision of service and sales actually paid to the Government, if gross revenue had included the component of Goods and Service.

PART-II, CHAPTER-XIII,

PUBLIC MOBILE RADIO TRUNKING SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), fees on account of annual maintenance contract, income from value added services, supplementary services, revenue earned from parent NSO, etc. and any other miscellaneous item including interest, dividend, etc. without any set-off of related item of expense etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations
  - e. Income from property rent
  - f. Insurance claims
  - g. Bad Debts recovered
  - h. Excess Provisions written back
  - \*Subject to conditions given i

Annexure VII.

## 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/
  Wholesale bandwidth, leased line
  and bandwidth charges and minutes.
  However, these charges should be
  governed by a written agreement, a
  copy of which must be provided
  along with the proof of actual
  payment for the deduction to be
  allowed.
- c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.

## 8. PART-II, CHAPTER-XIV,

#### COMMERCIAL VSAT CUG SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), VSAT hardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract income from value added services, supplementary services, etc. and any other miscellaneous item including interest, dividend, etc. without any set-off of related item of expense, etc.

PART-II, CHAPTER-XIV,

#### COMMERCIAL VSAT CUG SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure. use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), VSAT hardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance income from value added services, supplementary services, etc. and any other miscellaneous item including interest, dividend, etc. without any set-off of related item of expense, etc.

#### 3.2 Adjusted Gross Revenue (AGR):

"ADJUSTED GROSS REVENUE" for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (iii)Goods and Service Tax on provision of service and sales actually paid to the Government if gross revenue had included the component of Goods and Service Tax.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded from GR to arrive at ApGR
- a. Income from Dividend
- b. Income from Interest
- c. Capital Gains on account of profit of Sale of fixed assets and securities
- d. Gains from Foreign Exchange rates fluctuations
- e. Income from property rent
- f. Insurance claims
- g. Bad Debts recovered
- h. Excess Provisions written back
- \*Subject to conditions given in Annexure VII.

## 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) paid

to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.

9 PART-II, CHAPTER-XV,

INSAT MOBILE SATELLITE SYSTEM-REPORTING (MSS-R) SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), **INSAT-MSS** Reporting Service hardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract income, revenue on account of interest, dividend. value added services. supplementary services, parent NSO's, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

#### 3.2 Adjusted Gross Revenue (AGR)

"ADJUSTED GROSS REVENUE" for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.

PART-II, CHAPTER-XV.

INSAT MOBILE SATELLITE SYSTEM-REPORTING (MSS-R) SERVICE

#### 3. Financial Conditions:

#### 3.1 Gross Revenue:

The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), **INSAT-MSS** Reporting Service hardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract income, revenue on account of interest. dividend, value added services. supplementary services, revenue earned parent NSO's, revenue permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded from GR to arrive at ApGR
- a. Income from Dividend
- b. Income from Interest
- c. Capital Gains on account of profit

- (iii) Goods and Service Tax on provision of service and sales actually paid to the Government, if gross revenue had included the component of Goods and Service Tax.
- of Sale of fixed assets and securities
- d. Gains from Foreign Exchange rates fluctuations
- e. Income from property rent
- f. Insurance claims
- g. Bad Debts recovered
- h. Excess Provisions written back
- \*Subject to conditions given in Annexure VII.

#### 3.2 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) paid to the Government, if Applicable Gross Revenue (ApGR) had included the component of GST.

10 PART-II, CHAPTER-XVI,

RESALE OF IPLC SERVICE

3. Financial Conditions:

3.1 Gross Revenue:

The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees,

PART-II, CHAPTER-XVI,

RESALE OF IPLC SERVICE

3. Financial Conditions:

3.1 Gross Revenue:

The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees,

sale proceeds of instruments (or any terminal equipment including accessories), handsets, band width, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure parent NSOs, revenue from permissible sharing of infrastructure and any other income, allowing only those deductions available for pass through charges and taxes/levies as in the case of access services, without any set-off for related item of expense etc.

#### 3.2 Adjusted Gross Revenue (AGR)

"ADJUSTED GROSS REVENUE" for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (iii) Goods and Service Tax for provision of service and sales actually paid to the Government, if gross revenue had included as component of Goods and Service.

sale proceeds of instruments (or any terminal equipment including accessories), handsets, band width, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure, revenue earned from parent NSOs, revenue from permissible sharing of infrastructure and any other miscellaneous income, without any set-off for related item of expense etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded from GR to arrive at ApGR
- a. Income from Dividend
- b. Income from Interest
- c. Capital Gains on account of profit of Sale of fixed assets and securities
- d. Gains from Foreign Exchange rates fluctuations
- e. Income from property rent
- f. Insurance claims
- g. Bad Debts recovered
- h. Excess Provisions written back
- \*Subject to conditions given in Annexure VII.

#### 3.2 Adjusted Gross Revenue (AGR)

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

a. Charges paid to its parent NSO(s)

towards	app	olicable	access	charges
such	as	carri	age	charges,
terminat	ion	charges	and	roaming
charges.		-		·

- b. Charges paid to NSOs towards
  Bulk/Wholesale bandwidth, leased
  line and bandwidth charges.
  However, these charges should be
  governed by a written agreement, a
  copy of which must be provided
  along with the proof of actual
  payment for the deduction to be
  allowed.
- c. Goods and Service Tax (GST) paid to the Government, if Applicable Gross Revenue (ApGR) had included as component of GST.

#### 11 PART-II, CHAPTER-XVII

ACCESS SERVICE Category 'B'

#### 3. FINANCIAL CONDITIONS

#### 3.1 GROSS REVENUE

The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment, etc.), revenue on account of interest, dividend, value added services, supplementary services, revenue earned from parent NSO(s), revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

#### 3.2 Adjusted Gross Revenue (AGR)

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Gross Revenue to arrive at the AGR:

- (i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- (ii) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line

## PART-II, CHAPTER-XVII

ACCESS SERVICE Category 'B'

#### 3. FINANCIAL CONDITIONS

#### 3.1 GROSS REVENUE

The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment, etc.), revenue on account of interest, dividend, value added services, supplementary services, revenue earned from parent NSO(s), revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.

# 3.1A Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii)Receipts from the USO Fund.
- (iv)List of other income\* to be excluded

- and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- (ii) Goods and Service Tax (GST) on provision of service and Sales actually paid to the Government if gross revenue had included the component of Goods and Service Tax.
- from GR to arrive at ApGR
- a. Income from Dividend
- b. Income from Interest
- c. Capital Gains on account of profit of Sale of fixed assets and securities
- d. Gains from Foreign Exchange rates fluctuations
- e. Income from property rent
- f. Insurance claims
- g. Bad Debts recovered
- h. Excess Provisions written back
- \*Subject to conditions given in Annexure VII.

#### 3.2 Adjusted Gross Revenue (AGR)

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
- b. Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.
- c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included the component of GST.
- 2. This amendment comes into effect from 01.10.2021 and will be applicable to the dues which arise from the operations of the Licensee after the said date.
- 3. The new Format of Statement of Revenue and License Fee for each service authorization incorporating the effect of above amendments, is enclosed. It is clarified that the existing formats in each service authorization of the UL (VNO) agreement shall also be replaced with these new formats (attached with this amendment) with effect from <u>01.10.2021</u>.

4. This amendment shall be part and parcel of the UL (VNO) Agreement and other Terms & Conditions shall remain unchanged.

Anil Kumar Gehlot)

Director (AS-I)

For and on behalf of President of India

Tel No.: 23036864

#### Copy to:

(1) Secretary, TRAI.

(2) DGT, DoT(HQ)/CGCA.

(3) Advisor (Economics)/ Wireless Advisor /Sr DDG (TEC).

- (4) DDG (CS)/ DDG (DS)/ DDG (Satellite)/DDG (LFP) /DDG (LFA)/ DDG (SPPI) /DDG (SA)/ DDG (WPF)/ DDG (A/C).
- (5) All Director of AS Wing.
- (6) Director (IT) may kindly arrange to upload this letter on the website of DoT.

# Annexure-VII to UL (VNO) Agreement

# List of other income to be excluded from GR to arrive at ApGR

Sl.	Item/ Head of	Description and conditions applicable
No.	'Other Income'	
a.	Income from Dividend	Income from dividend is return on investment made by the company. Such investment is made out of surplus funds available with the company. Companies Act, 2013 and Accounting Standard-9 classified dividend income as 'other income' i.e., distinct from the core operations of the entity.  Therefore, income from dividend shall not be part of ApGR for the
		purpose of computation of LF.
b.	Income from Interest	Income from interest is return on investment made by the company in bank deposits, corporate deposits, debentures etc. Such investment is made out of surplus funds available with the company. Also sometimes, Licensee receives interest from Tax Authorities on advance tax or refundable tax. Companies Act, 2013 and Accounting Standard-9 classified interest income as 'other income' i.e., distinct from the core operations of the entity.
		At the same time, Licensee accepts refundable deposits from customers, telecom vendors and other Licensees. These deposits essentially are part of telecom operations. The interest income earned on such amounts should be recorded and certified by statutory auditors.
		Therefore, income from interest shall not be part of ApGR for the purpose of computation of LF. However, interest earned on refundable deposits from customers, telecom vendors and other Licensees shall be considered in ApGR for the purpose of computation of LF. Also, any refundable deposit received by the
		Licensee on the strength of telecom service viz. linkage with tariff, advance rental etc. shall also have similar treatment for inclusion in ApGR.
C.	Capital gains on account of profit on sale of fixed assets and securities	Capital gain earned by the Licensee on the account of profit on sale of assets and securities, are of from investing activities instead of from telecom operations. Therefore, the revenue on account of sale of immovable property, securities, warrants or debt instruments, other items of fixed assets shall not be part of ApGR for the purpose of computation of LF.
d.	Gains from Foreign Exchange rates fluctuations	Foreign Exchange differences arise when actual rates at the time of settlement differs from those at which they were initially recorded in the books. The provisions contained in the Accounting Standard-11 require a notional entry for exchange differences in respect of liabilities at the closing date of the AFSs. The foreign exchange gains reflected in the profit and loss statement of Licensee could arise from

,		
		reduction of payment liability or increase in the value of foreign exchange accounts receivables. In other words, foreign exchange fluctuation is a contingency which has impact on every business which may have something to do with foreign exchange and is not specific and unique to telecom business.
		Therefore, revenue/profit arising out of upward valuation or devaluation on account of fluctuation of foreign exchange shall not be part of ApGR for the purpose of computation of LF.
e.	Income from property rent	Licensee may rent or lease part of their properties and earn revenue in the form of rent. Some Licensees as part of staff welfare measure provides staff quarters to their employees and receive rent from such staff. Revenue from rent cannot be distinctly treated as only from telecom business. Therefore, revenue/income from property rent shall not be part of ApGR for the purpose of computation of LF. In case property is let out for 'establishing, maintaining and working of
		telecommunication', then revenue/income from such rent shall be considered in ApGR for the purpose of computation of LF.
f.	Insurance claims	A receipt from Insurance company against loss of property/fixed assets is basically a reimbursement in nature for the loss occurred by the Licensee. Receipt of insurance claim from insurance company shall not be part of ApGR for the purpose of computation of LF.
g.	Bad Debts recovered	Bad debt is an amount owed by a debtor that is unlikely to be received/ realized and recognized as an expense in the books of accounts. Bad Debts recovered represents reversal of debits (i.e. bad debts) appearing in the profit and loss account of previous year(s). This basically represents an adjustment to the amount of an expense (i.e. bad debts) as estimated in an earlier year(s) in which it had already recorded as part of revenue from operations.  Therefore, income on account of bad debts recovered shall not be
h.	Excess Provisions written back	part of ApGR for the purpose of computation of LF.  Excess Provisions written back represent the reversal of excess provision made for any liability or expenses in any previous year. On settlement, this excess provision is written back into books of accounts as other income. This basically represents an adjustment 60 instead of actual revenue earned.
	,	Therefore, income on account of excess provisions written back shall not be part of ApGR for the purpose of computation of LF.



#### **ACCESS SERVICE AUTHORIZATION**

#### APPENDIX-II toANNEXURE-A

Format of Statement of Revenue and License Fee_	(Name and address of
operator) Access Services in	(Service Area)
Statement of Revenue and License Fee for the Quarte the financial year	erof

(AMOUNT IN RUPEES) S.N. **PARTICULARS** ACTUALS ACTUALS **CUMULATIVE** FOR THE FOR THE UPTO THE **PREVIOUS CURRENT CURRENT** QUARTER QUARTER QUARTER. 1 Revenue from services  $\mathbf{A}$ Revenue from wire-line subscribers: i. Rentals ii. Call revenue iii. Goods & Service Tax (GST) iv. Service charges Charges on account of any other v. value added services, Supplementary Services etc. vi. Any other income / miscellaneous receipt from wireline subscribers. В Revenue from WLL subscribers: (Fixed) i. Rentals ii. Call revenue iii. Goods & Service Tax (GST) iv. Service charges v. Charges on account of any other added services. Supplementary Services etc. vi. Any other income / miscellaneous receipt from WLL subscribers.  $\overline{\mathbf{C}}$ Revenue from WLL subscribers: (handheld) i. Rentals ii. Call revenue iii. Goods & Service Tax (GST) iv. Service charges Charges on account of any other v. value added services. Supplementary Services etc. vi. Any other income / miscellaneous receipt from WLL subscribers. D **Revenue from Mobile Services:** D (a) Revenue from GSM and 3G spectrum based Mobile Services:

D(a) 1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	Goods & Service Tax (GST)			
v	Service charges	T		
vi.	Charges on account of any other			
	value added services.			
	Supplementary Services etc.			
vii.	Any other income/ miscellaneous			
	receipt from post paid options.			
D(a) 2.	Pre-paid options:			
i.	Sale of pre-paid SIM cards			
	including full value of all	•		
	components charged therein.			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	Goods & Service Tax (GST)			
v.	Service charges			
vi.	Charges on account of any other			
	value added services.			
	Supplementary Services etc.			
vii.	Any other income/ miscellaneous			,
	receipt from pre-paid options.			·
D(a)3.i.	Revenue from Mobile			
	Community phone service			
	including full value of all			
ii.	components charged therein.  Any other income/ miscellaneous			
11.	receipt from Mobile Community			
	phone service.			
D (b)	Revenue from CDMA based			
2 (3)	Mobile Services:			
D(b) 1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	Goods & Service Tax (GST)			
v.	Roaming charges			
vi.	Service charges			
vii.	Charges on account of any other			
	value added services.			
	Supplementary Services etc.			
viii.	Any other income/ miscellaneous			
	receipt from post paid options.			
D(b) 2.	Pre-paid options:			
1.	Sale of pre-paid SIM cards			
	including full value of all			
••	components charged therein.		٠.	
ii.	Activation Charges			

iii.	Airtime Revenue	T		T
iv.	Goods & Service Tax (GST)			
v. vi.	Service charges			
VI.	Charges on account of any other value added services			
	Services.			
vii.	Supplementary Services etc.			
VII.	Any other income/ miscellaneous			
D(b)2	receipt from pre-paid options.			
D(b)3.	Revenue from Mobile		•	
i.	Community phone service			
	including full value of all			
ii.	components charged therein.			
11.	Any other income/ miscellaneous			
	receipt from Mobile Community phone service.			
D (a)	Revenue from BWA Services:			
D (c) D(c) 1.				
i.	Post paid options: Rentals		•	
ii.			-	
iii.	Activation Charges Airtime Revenue			
iv.				
	Goods & Service Tax (GST)			
v. vi.	Service charges			
VI.	Charges on account of any other value added services.			
	551.1665.			
vii.	Supplementary Services etc.		-	
VII.	Any other income/ miscellaneous			
D(a) 2	receipt from post paid options.			
D(c) 2.	Pre-paid options:			
1.	Sale of pre-paid SIM cards including full value of all			
	components charged therein.			
ii.	Activation Charges			
iii.	Activation Charges Airtime Revenue			
iv.	Goods & Service Tax (GST)			
V.	Service charges			
vi.	Charges on account of any other	•		
V1.	value added services.			
	Supplementary Services etc.			
vii.	Any other income/ miscellaneous	·		
****	receipt from pre-paid options.			
D(c)3.	Revenue from Mobile			x
i.	Community phone service			
••	including full value of all			
	components charged therein.			
ii.	Any other income/ miscellaneous			
	receipt from Mobile Community			
	phone service.			
E	Revenue from Voice Mail /any			
<del>.</del>	other value added service			
2	Income from trading activity			
(i)	Sale of handsets (Excluding GST)			
<u> </u>	(Editional State of the State o			

(ii) Sale of accessories etc. ( <i>Excluding GST</i> )	
<u> </u>	
(iii) Any other income/ miscellaneous	
receipt from trading activity.	
(Excluding GST)	
(iv) Goods & Service Tax (GST)	
3 Revenue from roaming.	
i. Roaming facility revenue from own	
subscribers.	
ii. Roaming revenue from own	
subscriber visiting other networks	·
including STD/ISD/pass thru	
charges for transmission of	*
incoming call during roaming.	
iii. Roaming Commission earned.	
iv. GST if not included above.	
v. Any other income/ miscellaneous	
receipt from roaming.	
4 Income from investments	
i. Interest income	
ii. Dividend income	
iii. Any other miscellaneous receipt	·
from investments.	
5 Non-refundable deposits from	
subscribers	
6 Revenue from franchisees	
/resellers including all	
commissions and discounts etc.	
excluding the revenues already	
included in IA&IB	
7 Revenue from sharing/leasing of	
infrastructure	
8 Revenue from sale/ lease of	
bandwidth, links, R&G cases,	
turnkey projects etc.	
9 Revenue from NSO on account of	
Roaming calls/pass through &	
other misc. Charges + misc.	
Revenue.	,
10. Any other Income	
11. Revenue from Operations/	
Activities other than Telecom	
Operations/ Activities as well as revenue from activities under a	
Information and Broadcasting  12. Miscellaneous revenue	
AA GROSS REVENUE OF THE	
Licensee COMPANY: (Add 1-12)	
BB Less	
1. Revenue from operations other than	
1. Revenue from operations outer than	

	talagam activities/ an austicus		
_	telecom activities/ operations		
2.	Revenue from activities under a		
	license from Ministry of		
3.	Information and Broadcasting		
<del></del>	Receipt from USO Fund		
4.	Items of 'Other Income' as listed in		
•	Annexure- VII		
i.	Income from Dividend	 	
ii.	Income from Interest		
iii.	Capital Gains on account of profit		
	of Sale of fixed assets and securities		
iv.			
1V.	Gains from Foreign Exchange rates fluctuations		
		•	
V.	Income from property rent		
vi.	Insurance claims		
vii.	Bad Debts recovered		
viii.	Excess Provisions written back		
BB	Total BB (1+2+3+4):		
66	L DDY YG L DY D		
CC	APPLICABLE GROSS		
	REVENUE (ApGR) (AA-BB)	 	
DD	PEDVICE	 ***************************************	
DD	DEDUCT:		
1	Charges paid to parent NSO(s)		
	towards applicable access charges		
	such as carriage charges,		
	termination charges and roaming		,
2	charges.		
2	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased		
	line and bandwidth charges,		
	minutes and SMSs.		
3	Goods and Service Tax paid to the		
3	Government.		
DD	TOTAL DEDUCTIBLE		
DD	REVENUE (1+2+3)		
	REVENUE (1+2+3)		ABAN ABAN ABAN ABAN ABAN ABAN ABAN ABAN
EE	ADDICTED CDOSC DEVIENUE		
EE	ADJUSTED GROSS REVENUE (CC-DD)		
	REVENUE SHARE @		
	OF ADJUSTED GROSS		
	REVENUE		

# **INTERNET SERVICE AUTHORIZATION**

# APPENDIX-II TO ANNEXURE-A

Form	nat of Statement of Revenue ar operator) in_	-	(Nam vice Area)	e and address of
State	ement of Revenue and License	Fee for the Quarter	• • • • • • • • • • • • • • • • • • • •	of the financial
	·	,	(AMOI	UNT IN RUPEES
. No.	PARTICULARS	ACTUALS FOR THE PREVIOUS	ACTUALS FOR THE CURRENT	CUMULATIVE UPTO THE CURRENT

S. No.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER
1	Revenue from services			
A	Revenue from Pure Internet Service (Internet Access and Content Service):			
A1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Goods &Service Tax (GST)			
iv.	Service charges			
V.	Charges on account of any other value added services. Supplementary Services etc.			
vi.	Any other income/ miscellaneous receipt from post paid options.			
A2.	Pre-paid options:			
i.	Sale of pre-paid option including full value of all components charged therein.	,		
ii.	Any other income/ miscellaneous receipt from pre- paid options.			
В	Revenue from Internet Telephony Service:			
B1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Goods & Service Tax (GST)			
iv.	Service charges			
V.	Charges on account of any other value added services. Supplementary Services etc.			
vi.	Any other income/			

	miscellaneous receipt from post		
	paid options.		
B2.	Pre-paid options:		
i.	Sale of pre-paid option including full value of all components charged therein.		
ii.	Any other income/miscellaneous receipt from prepaid options.		
С	Revenue from any other value added service		
2	Income from the live of		
2	Income from trading activity (all including of Goods &Service Tax)		
i.	Sale of Terminal Equipments		
ii.	Sale of accessories etc.		
iii.	Any other income/ miscellaneous receipt from trading activity.		
3	Income from investments		
i.	Interest income		
ii.	Dividend income		
iii.	Any other miscellaneous receipt from investments.		
4	Non-refundable deposits from subscribers		
5	Revenue from franchisees		
	Revenue from franchisees /resellers including all commissions and discounts etc. excluding the revenues already included in IA&IB		
6	Revenue from sharing/leasing of infrastructure	:	
	of infrastructure		
7	Revenue from sale/ lease		
	renting of bandwidth, links, R&G cases, turnkey projects etc.		
8	Revenue from NSO on account of Roaming calls/pass through charges & other Charges.		
ii.	GST if not included above.		
iii.			
111.	Any other income/miscellaneous		

	receipt from roaming		1
9	Any other INCOME		
10	Revenue from IPTV Services		
11	Revenue paid by NSO to		
	Licensee + Miscellaneous		
	Revenue		
12	Revenue from Operations/		
	Activities other than Telecom		
	Operations/ Activities as well		
	as revenue from activities		
	under a license from Ministry		
	of Information and Broadcasting		
	Droadcasting		
AA	GROSS REVENUE OF THE		
	Licensee COMPANY :(Add 1-		
	12)		
BB	Less		
1.	Revenue from operations other		
	than telecom activities/		
	operations	,	
2.	Revenue from activities under a		
	license from Ministry of		
	Information and Broadcasting	 	1777
3.	Receipt from USO Fund		
4.	Items of 'Other Income' as listed		
i.	in Annexure- VII		
ii.	Income from Dividend Income from Interest		
iii.	Capital Gains on account of		
111.	profit of Sale of fixed assets and		
	securities		
iv.	Gains from Foreign Exchange		
	rates fluctuations		·
v.	Income from property rent		
vi.	Insurance claims		
vii.	Bad Debts recovered	·	
viii.	Excess Provisions written back		
BB	Total BB (1+2+3+4):		
CC	APPLICABLE GROSS		
	REVENUE (ApGR) (AA-BB)		·
DE			
DD	Less:		
1	Goods and Service Tax paid/		
2	payable to the Government		
L	Charges paid to parent NSO(s) towards applicable access		
	charges such as carriage charges,		
	charges such as carriage charges,		

	termination charges and roaming charges		
3	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges.		
DD	TOTAL DEDUCTIBLE REVENUE (1+2+3)		·
EE	ADJUSTED GROSS REVENUE (CC-DD)		
	REVENUE SHARE @ OF ADJUSTED GROSS REVENUE		

# NATIONAL LONG DISTANCE SERVICE AUTHORIZATION

# APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee	(Name and address of
operator)	
VNO - NATIONAL LONG DISTANCE S	SERVICE
Statement of Revenue and License Fee for the Quarter.	of the financial
vear	

(AMOUNT IN RUPEES)

	(AMOUNT IN RU)					
S.N.	PARTICULARS	ACTUALS	ESTIMATED	CUMULATIVE		
		FOR THE	FOR THE	UPTO THE		
		PREVIOUS	CURRENT	PREVIOUS		
		QUARTER	QUARTER	QUARTER		
1.	Revenue from Services:					
i.	Revenue from provisioning of VNO (NLD) service					
ii.	Revenue from supplementary/value added services.					
iii.	Goods & Service Tax (GST)					
iv.	Any other income/ miscellaneous receipt.			-		
1(a)	Revenue from calling cards					
i.	Revenue from sale of calling cards					
ii.	Any other income/Miscellaneous					
	receipt from Calling Cards					
iii.	Goods & Service Tax (GST)					
2.	Income from investments.					
i.	Interest income					
ii.	Dividend income					
iii.	Any other miscellaneous receipt from investments.					
3.	Non-refundable deposits.					
4.	Revenue from sharing/leasing of other infrastructure					
5.	Revenue from Operations/ Activities other than Telecom					
	Operations/ Activities as well as					
	revenue from activities under a					
	license from Ministry of	*-				
	Information and Broadcasting					
	9					
6.	Miscellaneous revenue.					

AA	GROSS REVENUE OF THE			
AA	Licensee COMPANY (1-6):			
ļ	Litelisee COMPANT (1-0):			
BB	Less			
1.	Revenue from operations other than			
1.	telecom activities/ operations			
2.	Revenue from activities under a			
2.	license from Ministry of	-		
	Information and Broadcasting		·	
3.	Receipt from USO Fund	i.		
4.	Items of 'Other Income' as listed in			
	Annexure- VII		,	
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit			
	of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates			
	fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
BB	Total BB (1+2+3+4):			
CC	APPLICABLE GROSS			
	REVENUE (ApGR) (AA-BB)			
DD	Less:			
1.	Charges paid to parent NSO(s)			
	(NLD) towards applicable access			
	charges such as carriage charges,			
	termination charges and roaming			
	charges.			
2.	Charges paid to NSO towards Bulk/			-
	wholesale bandwidth, leased line		+	
	and bandwidth charges, minutes and			
2	SMSs.			
3.	Good and Service Tax paid to the			
DD	Government.			
DD	TOTAL DEDUCTIBLE			
	REVENUE (1+2+3)			
הצקן	ADDICTED CDOCC DELEGATION			
EE	ADJUSTED GROSS REVENUE:		-	
	(CC-DD)			
	REVENUE SHARE	•		
	@OF ADJUSTED			
	GROSS REVENUE:			

## **INTERNATIONAL LONG DISTANCE SERVICE AUTHORIZATION**

#### APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee ----- (Name and address of operator) VNO-INTERNATIONAL LONG DISTANCE SERVICE

Statement of revenue and License Fee for the Quarter ----- of the financial year-----

(AMOUNT IN RUPEES)

S.N. PARTICULARS ACTUALS FOR CUMULATIVE				
PARTICULARS	THE PREVIOUS	CUMULATIVE UPTO THE PREVIOUS		
Revenue from traffic	QUAKIEK	QUARTER.		
<b>!</b>				
•				
1 -				
receipt.				
Income from investments (made				
,				
nom investments.				
Revenue from franchisees				
Revenue from sharing/leasing of infrastructure				
Revenue from sale/ lease of				
turnkey projects etc.				
1				
1				
Operations/ Activities as well as				
revenue from activities under a				
license from Ministry of		·		
Information and Broadcasting				
Any other revenue				
Miscellaneous revenue		-		
	Revenue from sharing/leasing of infrastructure  Revenue from sale/lease of bandwidth, links, R&G cases, turnkey projects etc.  Revenue from Operations/Activities other than Telecom Operations/Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting	Revenue from traffic Revenue from subscriber of ILD calling cards & any other income /miscellaneous receipt from calling cards. Goods & Service Tax (GST) Service charges Charges on account of any other value added services, Supplementary Services etc. Any other income / miscellaneous receipt.  Income from investments (made on the strength of this License) Interest income Dividend income Any other miscellaneous receipt from investments.  Revenue from franchisees  Revenue from sharing/ leasing of infrastructure  Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  Revenue from Operations/Activities other than Telecom Operations/Activities under a license from Ministry of Information and Broadcasting  Any other revenue		

	,		
AA	GROSS REVENUE OF THE Licensee COMPANY: (Add 1-8)	·	
, DD			
BB	Less		
1.	Revenue from operations other than telecom activities/ operations		
2.	Revenue from activities under a license from Ministry of Information and Broadcasting		
3.	Receipt from USO Fund		·
4.	Items of 'Other Income' as listed in Annexure- VII		
i.	Income from Dividend		
ii.	Income from Interest		
iii.	Capital Gains on account of profit of Sale of fixed assets and securities		
iv.	Gains from Foreign Exchange rates fluctuations		
v.	Income from property rent		
vi.	Insurance claims	·	
vii.	Bad Debts recovered		
viii.	Excess Provisions written back		
BB	Total BB (1+2+3+4):		
CC	APPLICABLE GROSS REVENUE (ApGR) (AA-BB)		
DD	Less:		
1	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.		
2	Chares paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs.		
3	Goods and Service Tax paid to the Government	,	
DD	TOTAL DEDUCTIBLE REVENUE(1+2+3)		
EE	ADJUSTED GROSS REVENUE (CC-DD)  REVENUE SHARE @		
	OF ADJUSTED GROSS REVENUE		

# **GMPCS AUTHORIZATION**

# APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee (Name and address of
operator)
VNO- GLOBAL MOBILE PERSONNEL COMMUNICATION BY SATELLITE
SERVICE IN INDIA
Statement of Revenue and License Fee for the Quarter of the financial
year

		(AMOUNT IN RUPEES)			
S.N.	PARTICULARS	ACTUALS	FIGURES	CUMULATIVE	
		OF THE	FOR THE	FIGURES UP TO	
		PREVIOUS	CURRENT	THE PREVIOUS	
		QUARTER	QUARTER	QUARTER	
1.	Revenue from Services:				
A.	Post paid options:				
i.	Rentals				
ii	Activation Charges		·		
iii.	Airtime Revenue				
iv.	Goods & Service Tax (GST)				
V	Service charges				
vi.	Charges on account of any other				
	value added services.				
	Supplementary Services etc.				
vii.	Any other income/ miscellaneous				
	receipt from post paid options.	-			
B.	Pre-paid options:				
i.	Sale of pre-paid sim cards				
	including full value of all				
ļ	components charged therein.				
ii.	Any other income/ miscellaneous				
<u> </u>	receipt from pre-paid options.				
C. i.	Revenue from Mobile Community				
	phone service including full value				
••	of all components charged therein.				
ii.	Any other income/ miscellaneous		•		
	receipt from Mobile Community	-			
	phone service.				
2.	Income from Trading activity: (all			-	
	inclusive of sales tax)				
i. ii.	Sale of handsets				
11.	Sale of accessories, including sim				
	cards etc.				
iii.	Any other income/ miscellaneous				
_	receipt from trading activity.				
3.	Income from investments.				
i.	Interest income				
ii.	Dividend income				
iii.	Any other miscellaneous receipt				
	from investments.				

4.	Non C 1-1-1 - 1 '4 - C		T	· [ · · · · · · · · · · · · · · · · · ·
	Non-refundable deposits from subscribers.			
5.	Revenue from franchisees /			
	resellers, excluding revenues			
	already included in 1A&1B			
6.	Revenue from sharing/leasing of			
	infrastructure			
7.	Revenue from other operators			
	from sale of bandwidth			
8.	Revenue from other operators on			
	account of provisioning of			
	interconnection			
9.	Any other INCOME			
10.	Revenue from Operations/	-		
	Activities other than Telecom		,	
	Operations/ Activities as well as			
	revenue from activities under a			
	license from Ministry of			
	Information and Broadcasting			
11.	Miscellaneous revenue			,
AA	GROSS REVENUE OF THE			
	LICENSEE COMPANY:			
	(Add 1-11)			
	·	· · · · · · · · · · · · · · · · · · ·	·	
	Less			
1.	Revenue from operations other			
	than telecom activities/ operations			
2.	Revenue from activities under a			
	license from Ministry of			
	Information and Broadcasting			
3.	Receipt from USO Fund		TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER	
4.	Items of 'Other Income' as listed			
	in Annexure- VII			
i	Income from Dividend		·	
ii.	Income from Interest			
iii.	Capital Gains on account of profit			
	of Sale of fixed assets and			
:	securities			
iv.	Gains from Foreign Exchange rates fluctuations			
X7				
	Income from property rent Insurance claims			
	Bad Debts recovered			
	Excess Provisions written back			·
BB	Total BB (1+2+3+4):			
CC	ADDITICADI E CDOSS			
CC	APPLICABLE GROSS			
	REVENUE (ApGR) (AA-BB)			

DD	Less:		
1	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.		
2.	Charges paid to NSO towards Minutes and SMSs.		
3.	Goods and Service Tax paid to the Government.	-	
DD	TOTAL DEDUCTION (1+2+3)		
EE	Adjusted Gross Revenue (CC-DD)		
	REVENUE SHARE @OF ADJUSTED GROSS REVENUE:		

# **PMRTS AUTHORIZATION**

#### APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee	(Name and address of
operator)	
Public Mobile Radio Trunking Service in	Service Area
Statement of Revenue and License Fee for the Quart	terof the financial
year	

			(AMOUNT II	N RUPEES)
S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUAL FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER
1.	Revenue from Services:		ZOTILIZI.	QUINTER
i.	Rentals			
ii.	Activation Charges			
iii.	Revenue from NSO.			
iv.	Goods & Service Tax (GST)			,
v.	Service charges			
vi.	Income from lease/rental/AMC of items in 2(i) and 2(ii).			
vii.	Any other income/ miscellaneous receipt from service			
2.	Income from Trading activity: (all			
•	inclusive of sales tax)			
i. ii.	Sale of handsets			
11.	Sale of accessories, including sim cards, spares, consumables, etc.			
iii.	Any other income/miscellaneous			
111.	receipt from trading activity.			
3.	Income from investments.			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.	•.		
4.	Non-refundable deposits from subscribers.			
5.	Revenue from Operations/	`		
	Activities other than Telecom			,
	Operations/ Activities as well as			
	revenue from activities under a license from Ministry of			
	license from Ministry of Information and Broadcasting			
	and matter and Divateasting			
6.	Any other receipt / Miscellaneous			

	MOVIONIC		1	<u> </u>
	revenue.			
-	CDOGG DELEMENT OF THE			
AA	GROSS REVENUE OF THE			
	Licensee COMPANY:			
-	(Add 1-6)			
DD				
BB	Less			
1.	Revenue from operations other than			
	telecom activities/ operations			
2.	Revenue from activities under a			
	license from Ministry of			
	Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in			
	Annexure- VII	1		
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of			
	Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates			
	fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
BB	Total BB (1+2+3+4):			
***************************************				
CC	APPLICABLE GROSS			10000
	REVENUE (ApGR) (AA-BB)			
				The state of the s
DD	Less:			
1.	Charges paid to parent NSO(s)			
	towards applicable access charges			
	such as carriage charges, termination			
	charges and roaming charges.			
2.	Charges paid to NSO towards Bulk/			
_,	wholesale bandwidth, leased line			
	and bandwidth charges and minutes.			
3.	Goods and Service Tax paid to the			
٥.	Government.			
DD	TOTAL DEDUCTION (1+2+3)			
עע	TOTAL DEDUCTION (1T2T3)			
EE	Adjusted Gross Revenue (CC-DD)			
ענענ			-	
	@OF ADJUSTED GROSS REVENUE:			
	GROSS REVENUE:			

#### **COMMERCIAL VSAT CUG AUTHORIZATION**

## APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee ----- (Name and address of operator)

## VNO-VERY SMALL APERTURE TERMINAL SERVICE

Statement of Revenue and License Fee for the Quarter.....of the financial year.....

(AMOUNT IN RUPEES) **PARTICULARS** SI. ACTUALS **FIGURES CUMULATIVE** No. FOR THE **FOR FIGURES PREVIOUS CURRENT UPTO** THE **PREVIOUS** QUARTER QUARTER QUARTER 1. Revenue from Services: i. Revenue from provisioning of VSAT service. ii. Revenue from supplementary/value added services. iii. Goods & Service Tax (GST) Revenue from lease/rentals of items in 2(i) and (ii) below. Revenue from Annual Comprehensive v. Maintenance Contract (ACMC)/ Annual Maintenance Contract (AMC) etc. vi. Any other income/ miscellaneous receipt. Income from Trading activity: (all 2. inclusive of sales tax) i. Sale of VSAT including antennas and other accessories including software, hardware etc. ii. Sale of accessories, etc. iii. Any other income/miscellaneous receipt from trading activity. Income from investments. 3. Interest income i. ii. Dividend income Any other miscellaneous receipt from investments. 4. Non-refundable deposits. 5. Revenue from sharing/leasing of other infrastructure 6. Revenue from Operations/ Activities other than Telecom Operations/ Activities as well as revenue from

from

activities

under

a license

		1	-
	Ministry of Information and		
	Broadcasting		
7	N/: 11 : 1 1:		
7.	Miscellaneous revenue including		
	revenue paid by NSO to licensee.		
-	CDOCC DEVENUE OF THE I		
AA	GROSS REVENUE OF THE Licensee		
	COMPANY (1-7):		
BB	Less		
1.	Revenue from operations other than		
1.	telecom activities/ operations		
2.	Revenue from activities under a license		
2.	from Ministry of Information and		
	Broadcasting		
3.	Receipt from USO Fund		
4.	Items of 'Other Income' as listed in		
'.	Annexure- VII		
i.	Income from Dividend		
ii.	Income from Interest		
iii.	Capital Gains on account of profit of Sale		
	of fixed assets and securities		,
iv.	Gains from Foreign Exchange rates		
	fluctuations		
v.	Income from property rent		
vi.	Insurance claims		
vii.	Bad Debts recovered		
viii	Excess Provisions written back		
	,		
BB	Total BB (1+2+3+4):		
CC	APPLICABLE GROSS REVENUE		
	(ApGR) (AA-BB)		
DD	Less:		
1.	Charges paid to parent NSO(s) towards		
	applicable access charges such as		•
	carriage charges, termination charges and		
	roaming charges.		
2.	Charges paid to Bulk/ wholesale		
	bandwidth, leased line and bandwidth		
2	charges.		
3.	Goods and Service Tax paid to the Government		
DD	TOTAL DEDUCTIBLE REVENUE		
עע	(1+2+3)		
EE	ADJUSTED GROSS REVENUE:		
ינונים	(CC-DD)		
	REVENUE SHARE @OF		
	ADJUSTED GROSS REVENUE:		
	JUND RETERIOR		

INSAT MSSR AUTHORIZATION

# Format of Statement of Revenue and License Fee ----- (Name and address of operator) VNO-INSAT MSS Reporting Service Statement of Revenue and License Fee for the Quarter...........of the financial year........

(AMOUNT IN RUPEES)

SI.	PARTICULARS	ACTUATO		CHMII ATOE
No.	IANTICULARS	ACTUALS FOR THE	FIGURES FOR	CUMULATIVE
110.		PREVIOUS	CURRENT	FIGURES UPTO
		QUARTER	QUARTER	THE PREVIOUS
1.	Revenue from Services:	QUARTER	QUARTER	QUARTER
i.	Revenue from provisioning of			
	INSAT – MSS Reporting Service			
ii.	Revenue from			
	supplementary/value added			
	services.			
iii.	Goods & Service Tax (GST)			
iv.	Revenue from lease/rentals of			-
	items in 2(i) and (ii) below.			
v.	Revenue from Annual			
	Comprehensive Maintenance			
	Contract (ACMC)/ Annual			
	Maintenance Contract (AMC)			
	etc.	· · · · · · · · · · · · · · · · · · ·		
vi.	Any other income/ miscellaneous			
	receipt.		· · · · · · · · · · · · · · · · · · ·	
2.	Income from Trading activity: (all inclusive of GST)			
i.	Sale of INSAT MSS Reporting			
1.	Terminal and other accessories			
	including software, hardware etc.			
ii.	Sale of accessories, etc.			
iii.	Any other income/miscellaneous			
	receipt from trading activity.		,	
3.	Income from investments.		-	
i.	Interest income			
ii.	Dividend income		·	
iii.	Any other miscellaneous receipt			
	from investments.			
4.	Non-refundable deposits.			
_				·
5.	Revenue from sharing/leasing			
	of other infrastructure			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6	Povenue from O			
6.	Revenue from Operations/			

Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting  7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less 1. Revenue from operations other than telecom activities/ operations 2. Revenue from activities under a license from Ministry of Information and Broadcasting 3. Receipt from USO Fund 4. Items of 'Other Income' as listed in Annexure- VII i. Income from Dividend iii. Income from Interest iiii. Capital Gains on account of profit of Sale of fixed assets and securities iv. Gains from Foreign Exchange rates fluctuations v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back  BB Total BB (1+2+3+4):					
as revenue from activities under a license from Ministry of Information and Broadcasting  7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back   BB Total BB (1+2+3+4):				Activities other than Telecom	
under a license from Ministry of Information and Broadcasting  7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII i. Income from Dividend ii. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viiii Excess Provisions written back  BB Total BB (1+2+3+4):				Operations/ Activities as well	
under a license from Ministry of Information and Broadcasting  7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII i. Income from Dividend ii. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back  BB Total BB (1+2+3+4):				as revenue from activities	
of Information and Broadcasting  7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII i. Income from Dividend iii. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back  BB Total BB (1+2+3+4):					
Broadcasting  7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  iii. Income from Dividend  iii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  . BB Total BB (1+2+3+4):					
7. Miscellaneous revenue.  AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  VIII Excess Provisions written back   BB Total BB (1+2+3+4):					
AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII i. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back  BB Total BB (1+2+3+4):				Broadcasting	-
AA GROSS REVENUE OF THE Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII i. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back  BB Total BB (1+2+3+4):					
Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back   BB Total BB (1+2+3+4):				Miscellaneous revenue.	7.
Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back   BB Total BB (1+2+3+4):					
Licensee COMPANY (1-7):  BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back   BB Total BB (1+2+3+4):			 	GROSS REVENUE OF THE	AA
BB Less  1. Revenue from operations other than telecom activities/ operations  2. Revenue from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back   BB Total BB (1+2+3+4):					
1. Revenue from operations other than telecom activities/ operations  2. Revenue from activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):				Electisce COMPAINT (1-7).	
1. Revenue from operations other than telecom activities/ operations  2. Revenue from activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):				T	DD
than telecom activities/ operations  2. Revenue from activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):		- Alexander - Control - Co	 		
operations  2. Revenue from activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					1.
2. Revenue from activities under a license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					
license from Ministry of Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):			•	operations	
Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>			Revenue from activities under a	2.
Information and Broadcasting  3. Receipt from USO Fund  4. Items of 'Other Income' as listed in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):				license from Ministry of	
3. Receipt from USO Fund 4. Items of 'Other Income' as listed in Annexure- VII i. Income from Dividend ii. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities iv. Gains from Foreign Exchange rates fluctuations v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back .  BB Total BB (1+2+3+4):					
4. Items of 'Other Income' as listed in Annexure- VII i. Income from Dividend ii. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities iv. Gains from Foreign Exchange rates fluctuations v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back .  BB Total BB (1+2+3+4):					2
in Annexure- VII  i. Income from Dividend  ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					
i. Income from Dividend ii. Income from Interest iii. Capital Gains on account of profit of Sale of fixed assets and securities iv. Gains from Foreign Exchange rates fluctuations v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back .  BB Total BB (1+2+3+4):					4.
ii. Income from Interest  iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):				in Annexure- VII	
iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):				Income from Dividend	
iii. Capital Gains on account of profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):				Income from Interest	ii.
profit of Sale of fixed assets and securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					
securities  iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					
iv. Gains from Foreign Exchange rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					
rates fluctuations  v. Income from property rent  vi. Insurance claims  vii. Bad Debts recovered  viii Excess Provisions written back  .  BB Total BB (1+2+3+4):					
v. Income from property rent vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back .  BB Total BB (1+2+3+4):					1V.
vi. Insurance claims vii. Bad Debts recovered viii Excess Provisions written back .  BB Total BB (1+2+3+4):					
vii. Bad Debts recovered viii Excess Provisions written back .  BB Total BB (1+2+3+4):				Income from property rent	
viii Excess Provisions written back BB Total BB (1+2+3+4):				Insurance claims	vi.
viii Excess Provisions written back BB Total BB (1+2+3+4):				Bad Debts recovered	vii.
BB Total BB (1+2+3+4):					
		,		Liness Trovisions written back	, ,,,,
				To401 DD (1121214)	DD
CC APPLICABLE GROSS				10tal BB (1+2+3+4):	DD
CC   APPLICABLE   GROSS					
					CC
REVENUE (ApGR) (AA-BB)				REVENUE (ApGR) (AA-BB)	
DD Less:				Less:	DD
1. Charges paid to parent NSO(s)				Charges paid to parent NSO(s)	1.
towards applicable access					
charges such as carriage charges,				11	-
termination charges and roaming					
charges.					
2. Charges paid to NSO towards					2.
Bulk/ wholesale bandwidth,				Bulk/ wholesale bandwidth.	
leased line and bandwidth	-				
charges, minutes and SMSs.		•		i	
3. Goods and Service Tax paid to		***************************************			3
					٠.
the Government				the Government	

DD	TOTAL DEDUCTIBLE REVENUE (1+2+3)	
EE	ADJUSTED GROSS REVENUE: (CC-DD)	
	REVENUE SHARE @ OF ADJUSTED GROSS REVENUE:	

## RESALE OF IPLC SERVICE

## APPENDIX-II TO ANNEXURE – A

Format of Statement of Revenue and License Fee (Name and address of
operator)
VNO - Resale of IPLC Service
Statement of revenue and LICENCE Fee for the QuarterOf the financial
year
(AMOUNT IN RUPEES)

S.   FARTICULARS   FOR THE   PREVIOUS   CURRENT   QUARTER	6	DADTICIH ADC	ACTIVATO		NT IN RUPEES)
PREVIOUS QUARTER   PREVIOUS QUARTER	S.	PARTICULARS	ACTUALS	ESTIMATED	CUMULATIVE
1. Revenue from IPLC A Revenue ii. PLC revenue iii. Pass thru revenue for usage of other networks (give OPERATOR-wise details) iiii. Goods & Service Tax (GST) iv. Service charges v. Charges on account of any other value added services, Supplementary Services etc. vi. Any other income / Miscellaneous receipt. 2. Income from investments. ii. Dividend income iii. Dividend income iii. Any other miscellaneous receipt from investments. 3. Non-refundable deposits from subscribers 4. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.	INO.		ì		1
1. Revenue from IPLC A Revenue i. IPLC revenue ii. Pass thru revenue for usage of other networks (give OPERATOR-wise details) iii. Goods & Service Tax (GST) iv. Service charges v. Charges on account of any other value added services, Supplementary Services etc. vi. Any other income / Miscellaneous receipt. 2. Income from investments. i. Interest income ii. Dividend income iii. Any other miscellaneous receipt from investments. 3. Non-refundable deposits from subscribers 4. Revenue from sharing/leasing of infrastructure 6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc. 7. Revenue from other OPERATORs on account of pass thru call charges. 8. Revenue from other OPERATORs on account of					
A Revenue i. IPLC revenue ii. Pass thru revenue for usage of other networks (give OPERATOR-wise details) iii. Goods & Service Tax (GST) iv. Service charges v. Charges on account of any other value added services, Supplementary Services etc. vi. Any other income / Miscellaneous receipt. 2. Income from investments. i. Interest income ii. Dividend income iii. Any other miscellaneous receipt from investments. 3. Non-refundable deposits from subscribers 4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure 6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc. 7. Revenue from other OPERATORs on account of pass thru call charges. 8. Revenue from other OPERATORs on account of	1	Payanya from IDI C	QUARTER	QUARTER	QUARTER
ii. IPLC revenue  iii. Pass thru revenue for usage of other networks (give OPERATOR-wise details)  iii. Goods & Service Tax (GST)  iv. Service charges  v. Charges on account of any other value added services, Supplementary Services etc.  vi. Any other income / Miscellaneous receipt.  2. Income from investments. i. Interest income  iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORS on account of					
ii. Pass thru revenue for usage of other networks (give OPERATOR-wise details)  iii. Goods & Service Tax (GST)  iv. Service charges  v. Charges on account of any other value added services, Supplementary Services etc.  vi. Any other income / Miscellaneous receipt.  2. Income from investments. i. Interest income  ii. Dividend income  iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of		J			
other networks (give OPERATOR-wise details)  iii. Goods & Service Tax (GST)  iv. Service charges  v. Charges on account of any other value added services, Supplementary Services etc.  vi. Any other income / Miscellaneous receipt.  2. Income from investments.  i. Interest income  ii. Dividend income  iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of			·		
iv. Service charges v. Charges on account of any other value added services, Supplementary Services etc. vi. Any other income / Miscellaneous receipt.  2. Income from investments. i. Interest income iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers 4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	11.	other networks (give OPERATOR-			
iv. Service charges  v. Charges on account of any other value added services, Supplementary Services etc.  vi. Any other income  ii. Dividend income  iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	iii.	Goods & Service Tax (GST)			
v. Charges on account of any other value added services, Supplementary Services etc.  vi. Any other income / Miscellaneous receipt.  2. Income from investments.  i. Interest income  ii. Dividend income  iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	iv.				
Miscellaneous receipt.  2. Income from investments. i. Interest income ii. Dividend income iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of		value added services, Supplementary Services etc.			
i. Interest income ii. Dividend income iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	vi.				
ii. Dividend income iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	2.	Income from investments.			
iii. Any other miscellaneous receipt from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	i.	Interest income			
from investments.  3. Non-refundable deposits from subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	ii.	Dividend income			, , , , , , , , , , , , , , , , , , , ,
subscribers  4. Revenue from franchisees  5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	iii.				
5. Revenue from sharing/leasing of infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	3.			·	
infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	4.	Revenue from franchisees			
infrastructure  6. Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of					
bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	5.				
bandwidth, links, R&G cases, turnkey projects etc.  7. Revenue from other OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of		D			
OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of	0.	bandwidth, links, R&G cases,			
OPERATORs on account of pass thru call charges.  8. Revenue from other OPERATORs on account of					
OPERATORs on account of	7.	OPERATORs on account of pass			
OPERATORs on account of					
	8.	OPERATORs on account of			

9.	Revenue from Operations/	<u> </u>		
	Activities other than Telecom			
	Operations/ Activities as well as			
	revenue from activities under a		·	
	1,11115013			
	Information and Broadcasting			
10	3.6'			
10.	Miscellaneous Revenue			
A A	CDOCC DEVENUE OF THE			
AA	GROSS REVENUE OF THE			
	Licensee COMPANY(ADD 1 -			
	10):			
DD				
BB	Less			
1.	Revenue from operations other			
	than telecom activities/ operations			
2.	Revenue from activities under a			,
	license from Ministry of			
	Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in			
	Annexure- VII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit			
	of Sale of fixed assets and			
	securities			
iv.	Gains from Foreign Exchange rates			
	fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii	Excess Provisions written back			
BB	Total BB (1+2+3+4):			
CC	APPLICABLE GROSS			
	REVENUE (ApGR) (AA-BB)			
DD	Less:			
1.	Charges paid to other telecom			
	service providers for procurement			
	of bandwidth, last mile			
	connectivity used for provision of			
	end to end IPLC; (note: Any			
	charges paid for multiplexing, de-			
-	multiplexing, billing system and			
	related customer management are	*		
	not to be deducted.) (Operator	. ]		
-	wise) (Copy of agreement to be			
	provided in the first year).			
	provided in the first year).		<u> </u>	

2.	Charges paid to NSO towards		
	Bulk/ wholesale bandwidth, leased		
	line and bandwidth charges.	-	
3.	Goods and Service Tax paid to the		
	Government.		
DD	TOTAL DEDUCTIBLE		
	<b>REVENUE</b> (1+2+3)	9	
EE	ADJUSTED GROSS		
	REVENUE:		
	(CC-DD)	r	
	REVENUE SHARE @		
	OF ADJUSTED GROSS		
	REVENUE:		

# ACCESS SERVICE CATEGORY-B SERVICE APPENDIX-II toANNEXURE-A

Format of Statement of Revenue and License Fee	(Name and address of
operator)	
Access Services Category 'B' in	(Service Area)
Statement of Revenue and License Fee for the Quarter	
year	

		(AMOUNT IN RUPEES)			
S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER.	
1	Revenue from wire-line services:	QUINTER	QUINTER	QUARTER.	
i.	Rentals				
ii.	Call revenue				
iii.					
iv.	Goods & Service Tax (GST)				
V.	Service charges  Charges on account of any other value added services, Supplementary Services etc.				
vi.	Any other income / miscellaneous receipt from wireline subscribers.				
2	Revenue from sharing/leasing of infrastructure				
3	Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.				
4	Revenue from NSO on account pass through & other misc. Charges + misc. Revenue.				
5 .	Any other Income		,		
6.	Revenue from Operations/ Activities other than Telecom Operations/ Activities as well as revenue from activities under a				
<del>~~</del>	license from Ministry of Information and Broadcasting				
7.	Miscellaneous Revenue				
	GROSS REVENUE OF THE Licensee COMPANY: (Add 1-7)				

		,		
BB	Less			-
1.	Revenue from operations other than			
	telecom activities/ operations			
2.	Revenue from activities under a			
	license from Ministry of			
	Information and Broadcasting			
3.	Receipt from USO Fund	·		
4.	Items of 'Other Income' as listed in			
	Annexure- VII			
i.	Income from Dividend			
ii.	Income from Interest			·
iii.	Capital Gains on account of profit			
	of Sale of fixed assets and			
	securities			
iv.	Gains from Foreign Exchange rates		,	
	fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
BB	Total BB (1+2+3+4):			
CC	APPLICABLE GROSS			
	REVENUE (ApGR) (AA-BB)			
DD	Less:			
1.	Charges paid to parent NSO(s)			
	towards applicable access charges			
	such as carriage charges,			
	termination charges and roaming			
	charges.			
2.	Charges paid to NSOs towards			
	Bulk/ Wholesale bandwidth, leased			
	line and bandwidth charges,			
	minutes and SMSs			
3.	Goods and Service Tax paid to the			
	Government			
DD	TOTAL DEDUCTIBLE			
	REVENUE (1+2+3)			
EE	ADJUSTED GROSS REVENUE			
	(CC-DD)			
	REVENUE SHARE @			
	OF ADJUSTED GROSS			
	REVENUE			

\*\*\*\*\*