

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. No.	Existing Clause	Amended Clause
1.	<p>PART-I, CHAPTER-III, FINANCIAL CONDITIONS</p> <p>19. Definition of ‘Adjusted Gross Revenue’:</p> <p>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.</p>	<p>PART-I, CHAPTER-III, FINANCIAL CONDITIONS</p> <p>19. Definition of Gross Revenue, Applicable Gross Revenue (ApGR) and Adjusted Gross Revenue (AGR):</p> <p>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.</p>
2.	<p>PART- II, CHAPTER-VIII, ACCESS SERVICE</p> <p>3. FINANCIAL CONDITIONS</p> <p>3.1 GROSS REVENUE</p> <p>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</p>	<p>PART-II, CHAPTER-VIII, ACCESS SERVICE</p> <p>3. FINANCIAL CONDITIONS</p> <p>3.1 GROSS REVENUE</p> <p>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</p>

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<p>permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Gross Revenue to arrive at the AGR:</p> <ol style="list-style-type: none"> 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. 	<p>permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ol style="list-style-type: none"> (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 <ol style="list-style-type: none"> 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 <p>*Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ol style="list-style-type: none"> 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
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		<p>allowed; and</p> <p>c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.</p>
3.	<p>PART-II, CHAPTER-IX, INTERNET SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>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:</p> <p>a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.</p> <p>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.</p> <p>c. Goods and Service Tax (GST) on provision of service and sales actually</p>	<p>PART- II, CHAPTER-IX, INTERNET SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p>

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	<p>paid to the Government if gross revenue had included the component of Goods and Service Tax.</p>	<p>e. Income from property rent f. Insurance claims g. Bad Debts recovered h. Excess Provisions written back *Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <p>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.</p>
<p>4.</p>	<p>PART-II, CHAPTER-X, NATIONAL LONG DISTANCE SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue</p> <p>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.</p>	<p>PART-II, CHAPTER-X, NATIONAL LONG DISTANCE SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p>

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.	<p>PART- II, CHAPTER-XI, INTERNATIONAL LONG DISTANCE SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.2 Adjusted Gross Revenue:</p> <p>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:</p> <p>(i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.</p> <p>(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.</p> <p>(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.</p>	<p>PART-II, CHAPTER-XI, INTERNATIONAL LONG DISTANCE SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p> <p>e. Income from property rent</p> <p>f. Insurance claims</p>

		<p>g. Bad Debts recovered h. Excess Provisions written back *Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> 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.	<p>PART-II, CHAPTER-XII, GLOBAL MOBILE PERSONAL COMMUNICATION BY SATELLITE SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p>	<p>PART- II, CHAPTER-XII, GLOBAL MOBILE PERSONAL COMMUNICATION BY SATELLITE SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p>

<p>3.2 Adjusted Gross Revenue (AGR)</p> <p>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:</p> <ul style="list-style-type: none"> (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. 	<p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ul style="list-style-type: none"> (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 <ul style="list-style-type: none"> 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 <p>*Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> 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.
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7.	<p>PART-II, CHAPTER-XIII, PUBLIC MOBILE RADIO TRUNKING SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>“ADJUSTED GROSS REVENUE” for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:</p> <ul style="list-style-type: none"> (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. 	<p>PART-II, CHAPTER-XIII, PUBLIC MOBILE RADIO TRUNKING SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ul style="list-style-type: none"> (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 <ul style="list-style-type: none"> 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 <p>*Subject to conditions given in</p>
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		<p>Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> 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.	<p>PART-II, CHAPTER-XIV, COMMERCIAL VSAT CUG SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p>	<p>PART-II, CHAPTER-XIV, COMMERCIAL VSAT CUG SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p>

<p>3.2 Adjusted Gross Revenue (AGR):</p> <p>“ADJUSTED GROSS REVENUE” for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:</p> <ul style="list-style-type: none"> (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. 	<p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ul style="list-style-type: none"> (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 <ul style="list-style-type: none"> 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 <p>*Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> 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
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		to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.
9	<p>PART-II, CHAPTER-XV,</p> <p>INSAT MOBILE SATELLITE SYSTEM-REPORTING (MSS-R) SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>“ADJUSTED GROSS REVENUE” for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:</p> <p>(i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.</p> <p>(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.</p>	<p>PART-II, CHAPTER-XV,</p> <p>INSAT MOBILE SATELLITE SYSTEM-REPORTING (MSS-R) SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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 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.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit</p>

	<p>(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.</p>	<p>of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p> <p>e. Income from property rent</p> <p>f. Insurance claims</p> <p>g. Bad Debts recovered</p> <p>h. Excess Provisions written back</p> <p>*Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <p>a. Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.</p> <p>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.</p> <p>c. Goods and Service Tax (GST) paid to the Government, if Applicable Gross Revenue (ApGR) had included the component of GST.</p>
10	<p>PART-II, CHAPTER-XVI, RESALE OF IPLC SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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,</p>	<p>PART-II, CHAPTER-XVI, RESALE OF IPLC SERVICE</p> <p>3. Financial Conditions:</p> <p>3.1 Gross Revenue:</p> <p>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,</p>

<p>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.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>“ADJUSTED GROSS REVENUE” for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:</p> <ul style="list-style-type: none"> (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. 	<p>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.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ul style="list-style-type: none"> (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 <ul style="list-style-type: none"> 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 <p>*Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> a. Charges paid to its parent NSO(s)
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		<p>towards applicable access charges such as carriage charges, termination charges and roaming charges.</p> <p>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.</p> <p>c. Goods and Service Tax (GST) paid to the Government, if Applicable Gross Revenue (ApGR) had included as component of GST.</p>
11	<p>PART-II, CHAPTER-XVII</p> <p>ACCESS SERVICE Category 'B'</p> <p>3. FINANCIAL CONDITIONS</p> <p>3.1 GROSS REVENUE</p> <p>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.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Gross Revenue to arrive at the AGR:</p> <p>(i) Charges paid to its parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.</p> <p>(ii) Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line</p>	<p>PART-II, CHAPTER-XVII</p> <p>ACCESS SERVICE Category 'B'</p> <p>3. FINANCIAL CONDITIONS</p> <p>3.1 GROSS REVENUE</p> <p>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.</p> <p>3.1A Applicable Gross Revenue (ApGR):</p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded</p>

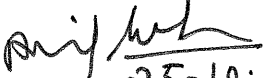
	<p>and bandwidth charges, minutes and SMSs. However, these charges should be governed by a written agreement, a copy of which must be provided along with the proof of actual payment for the deduction to be allowed.</p> <p>(ii) Goods and Service Tax (GST) on provision of service and Sales actually paid to the Government if gross revenue had included the component of Goods and Service Tax.</p>	<p>from GR to arrive at ApGR</p> <ol style="list-style-type: none"> 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 <p>*Subject to conditions given in Annexure VII.</p> <p>3.2 Adjusted Gross Revenue (AGR)</p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ol style="list-style-type: none"> 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.
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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 01.10.2021.



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


25-10-21

(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. No.	Item/ Head of 'Other Income'	Description and conditions applicable
a.	Income from Dividend	<p>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.</p> <p>Therefore, income from dividend shall not be part of ApGR for the purpose of computation of LF.</p>
b.	Income from Interest	<p>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.</p> <p>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.</p> <p>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.</p>
c.	Capital gains on account of profit on sale of fixed assets and securities	<p>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.</p>
d.	Gains from Foreign Exchange rates fluctuations	<p>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</p>



		<p>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.</p> <p>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.</p>
e.	Income from property rent	<p>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.</p>
f.	Insurance claims	<p>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.</p>
g.	Bad Debts recovered	<p>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.</p> <p>Therefore, income on account of bad debts recovered shall not be part of ApGR for the purpose of computation of LF.</p>
h.	Excess Provisions written back	<p>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.</p> <p>Therefore, income on account of excess provisions written back shall not be part of ApGR for the purpose of computation of LF.</p>

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ACCESS SERVICE AUTHORIZATION

APPENDIX-II to ANNEXURE-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 Quarterof the financial 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 services			
A	Revenue from wire-line subscribers:			
i.	Rentals			
ii.	Call revenue			
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 wireline subscribers.			
B	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 value added services, Supplementary Services etc.			
vi.	Any other income / miscellaneous receipt from WLL subscribers.			
C	Revenue from WLL subscribers : (handheld)			
i.	Rentals			
ii.	Call revenue			
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 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			
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.	<i>Activation Charges</i>			
iii.	<i>Airtime Revenue</i>			
iv.	Goods & Service Tax (GST)			
v.	<i>Service charges</i>			
vi.	<i>Charges on account of any other value added services. Supplementary Services etc.</i>			
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 components charged therein.			
ii.	Any other income/ miscellaneous receipt from Mobile Community phone service.			
D (b)	Revenue from CDMA based 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:			
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(b)3.	Revenue from Mobile			
i.	Community phone service including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from Mobile Community phone service.			
D (c)	Revenue from BWA Services:			
D(c) 1.	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.			
D(c) 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(c)3.	Revenue from Mobile			
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 other value added service			
2	Income from trading activity			
(i)	Sale of handsets (<i>Excluding GST</i>)			

(ii)	Sale of accessories etc. (<i>Excluding GST</i>)			
(iii)	Any other income/ miscellaneous receipt from trading activity. (<i>Excluding GST</i>)			
(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 license from Ministry of Information and Broadcasting			
12.	Miscellaneous revenue			
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			
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	DEDUCT:			
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, 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			

INTERNET SERVICE AUTHORIZATION

APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee _____ (Name and address of operator) in _____ (Service Area)

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

(AMOUNT IN RUPEES)

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.			
B	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 pre-paid options.			
C	Revenue from any other value added service			
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 /resellers including all commissions and discounts etc. excluding the revenues already included in IA&IB			
6	Revenue from sharing/ leasing 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.	Any other income/miscellaneous			

	receipt from roaming			
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			
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			
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	Goods and Service Tax paid/ payable to the Government			
2	Charges paid to parent NSO(s) towards applicable access 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 SERVICE

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

(AMOUNT IN RUPEES)

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ESTIMATED FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE PREVIOUS 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			
6.	Miscellaneous revenue.			

AA	GROSS REVENUE OF THE Licensee COMPANY (1- 6):			
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) (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 SMSs.			
3.	Good 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:			

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 THE PREVIOUS QUARTER	CUMULATIVE UPTO THE PREVIOUS QUARTER.
1.	Revenue from traffic		
A	Revenue from subscriber of ILD calling cards & any other income /miscellaneous receipt from calling cards.		
i.	Goods & Service Tax (GST)		
ii.	Service charges		
iii.	Charges on account of any other value added services, Supplementary Services etc.		
iv.	Any other income / miscellaneous receipt.		
2.	Income from investments (made on the strength of this License)		
i.	Interest income		
ii.	Dividend income		
iii.	Any other miscellaneous receipt from investments.		
3.	Revenue from franchisees		
4.	Revenue from sharing/ leasing of infrastructure		
5.	Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.		
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.	Any other revenue		
8.	Miscellaneous revenue		

AA	GROSS REVENUE OF THE Licensee COMPANY: (Add 1-8)		
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 OF THE PREVIOUS QUARTER	FIGURES FOR THE CURRENT QUARTER	CUMULATIVE FIGURES UP TO THE PREVIOUS 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 components charged therein.			
ii.	Any other income/ miscellaneous 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.	Sale of handsets			
ii.	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-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)			
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 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 Quarterof the financial year.....

(AMOUNT IN RUPEES)

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUAL FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER
1.	Revenue from Services:			
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.	Sale of handsets			
ii.	Sale of accessories, including sim cards, spares, consumables, 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 Operations/ Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting			
6.	Any other receipt / Miscellaneous			

	revenue.			
AA	GROSS REVENUE OF THE Licensee COMPANY: (Add 1-6)			
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 NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges and minutes.			
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:			

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)

Sl. No.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	FIGURES FOR CURRENT QUARTER	CUMULATIVE FIGURES UPTO THE PREVIOUS QUARTER
1.	Revenue from Services:			
i.	Revenue from provisioning of VSAT 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 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.			
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.	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 including revenue paid by NSO to licensee.			
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):			
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 charges.			
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:			

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)

Sl. No.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	FIGURES FOR CURRENT QUARTER	CUMULATIVE FIGURES UPTO THE PREVIOUS QUARTER
1.	Revenue from Services:			
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 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.	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			
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 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:			

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 Quarter -----Of the financial year -----

(AMOUNT IN RUPEES)

S. No.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ESTIMATED FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE PREVIOUS QUARTER
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 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 provisioning of interconnection			

9.	Revenue from Operations/ Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting			
10.	Miscellaneous Revenue			
AA	GROSS REVENUE OF THE Licensee COMPANY(ADD 1 - 10):			
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).			

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

ACCESS SERVICE CATEGORY-B SERVICE

APPENDIX-II to ANNEXURE-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 of the financial 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:			
i.	Rentals			
ii.	Call revenue			
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 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 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			
