

Telecommunications Consultants India Ltd.

Consolidated Balance Sheet as at March 31, 2020

(All amounts are in Rupees in Lakhs, unless otherwise stated)



Particulars	Note	As at March 31, 2020	As at March 31, 2019
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment	3	5,446.89	4,391.52
(b) Other Intangible assets	4	18,710.75	23,438.47
(c) Financial Assets			
(i) Investments	5	91,861.54	1,74,141.05
(ii) Trade Receivables	6	853.96	2,653.88
(iii) Loans	7	85.01	142.06
(iv) Others	8	0.14	0.12
(d) Deferred Tax Asset (Net)	21	3,201.61	3,721.99
(e) Other Non Current Assets	9	2,225.03	984.71
		1,22,384.93	2,09,473.80
(2) Current Assets			
(a) Inventories	10	1,323.48	1,745.78
(b) Financial Assets			
(i) Trade Receivables	11	1,72,845.88	1,48,600.02
(ii) Cash & Cash Equivalents	12	9,275.45	3,166.42
(iii) Other Bank balances	13	8,289.38	10,275.37
(iv) Loans	14	5,654.80	3,869.49
(c) Current Tax Assets (Net)	15	2,727.18	1,010.50
(d) Other Current Assets	16	1,14,018.37	1,05,701.50
		3,14,134.54	2,74,369.08
Total Assets		4,36,519.47	4,83,842.88
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	2A	5,920.00	5,920.00
(b) Other Equity	2B	1,24,519.04	2,14,517.15
Equity attributable to the Owners of the Company		1,30,439.04	2,20,437.15
(c) Non Controlling Interest		(5,868.72)	(5,131.55)
Total Equity		1,24,570.32	2,15,305.60
LIABILITIES			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings.	17	5,482.17	7,002.10
(ii) Trade Payables	18	-	-
(iii) Other Financial liabilities	19	1,628.52	1,037.20
(b) Provisions	20	3,656.20	2,668.90
		10,766.89	10,708.20

Consolidated Balance Sheet as at March 31, 2020 (contd...)

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Note	As at March 31, 2020	As at March 31, 2019
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings.	22	26,240.40	13,569.97
(ii) Trade Payables	23		
a) Total outstanding dues of Micro Enterprises and Small Enterprises		788.60	1,527.33
b) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		1,64,337.14	1,49,355.51
(iii) Other Financial Liabilities	24	66,087.35	54,753.28
(b) Other Current Liabilities	25	24,680.07	20,377.02
(c) Provisions	26	19,048.70	18,245.97
		3,01,182.26	2,57,829.08
Total Equity & Liabilities		4,36,519.47	4,83,842.88

Significant Accounting Policies 1

Notes 1 to 65 form integral part of Accounts

This is the Balance Sheet referred to in our report of even date

For and on behalf of the Board of Directors

For Hingorani M & Co.
Chartered Accountants
(Firm Regn. No.: 006772N)

Kamendra Kumar
Director (Technical)
DIN 07578257

Narendra Jain
Director (Finance)
DIN 06942419

Rajiv Gupta
Director (Projects)
DIN 06993918

(Pardeep Kumar)
Partner
Membership No.: 085630

N.A.Farooqui
Group General Manager (F&A)

Vishal Kohli
Company Secretary

Date: 13.08.2020

Place: New Delhi

Telecommunications Consultants India Ltd.



Consolidated Statement of Profit & Loss for the year ended March 31, 2020

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Note	Year ended March 31, 2020	Year ended March 31, 2019
INCOME			
Revenue from Operations	27	1,75,338.16	1,62,815.54
Other Income	28	674.72	605.80
Total Revenue		1,76,012.88	1,63,421.34
OPERATING EXPENDITURE			
Cost of Materials Consumed	29	3,906.77	4,139.63
Purchases of Stock-in-Trade		21,997.51	17,363.80
Change in Inventories of Stock in Trade	30	-	-
Sub-Contracts Expenditure		93,844.97	89,376.13
Toll Collection Expenses		192.17	184.63
Employee benefits Expense	31	30,373.83	27,438.63
Finance Costs	32	3,098.74	2,297.39
Depreciation and Amortisation Expense	3	5,591.08	1,764.77
Administrative and Other Expenses	33	12,250.02	13,406.00
Corporate Social Responsibility Expenses		48.51	64.08
Provisions made		811.46	629.64
Total Expenses		1,72,115.06	1,56,664.70
Profit before Share of profit of jointly controlled entities and Tax		3,897.82	6,756.64
Exceptional items		-	-
Share of Profit/ (Loss) of jointly controlled entities (net of tax)		(82,279.50)	(21,564.88)
PROFIT/ (LOSS) BEFORE TAX		(78,381.68)	(14,808.24)
Tax Expense	34		
- Current Tax		3,207.15	3,255.13
- Deferred Tax		568.20	(952.83)
Total of Tax Expense		3,775.35	2,302.30
Profit/(Loss) for the period (A)		(82,157.03)	(17,110.54)
Less:- Share of Profit / (Loss) to Non controlling Interest		(717.24)	(800.91)
Profit/ (Loss) attributable to Owners of the Company		(81,439.79)	(16,309.63)
Other Comprehensive Income / (Loss)			
(i) Items that may be re-classified to Profit & loss			
Exchange difference arising on translating foreign operations		(7,406.11)	(1,734.54)
Income Tax effect	34	1,872.01	610.08
Net other Comprehensive Income / (Loss) to be reclassified to profit & loss in subsequent periods		(5,534.10)	(1,124.46)

Consolidated Statement of Profit & Loss for the year ended March 31, 2020 (contd..)

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Note	Year ended March 31, 2020	Year ended March 31, 2019
(ii) Items that will not be reclassified to Profit & loss			
Actuarial gain/(losses) on defined benefit plans		(1,230.91)	(197.42)
Income Tax effect	34	296.32	61.00
Net other Comprehensive Income / (Loss) not to be reclassified to profit & loss in subsequent periods		(934.59)	(136.42)
Other Comprehensive Income / (Loss) net of tax (i+ii) (B)		(6,468.69)	(1,260.88)
Less:- Share of Other Comprehensive Income / (Loss) to Non controlling Interest		(27.27)	(11.66)
Other Comprehensive Income / (Loss) attributable to Owners of the Company		(6,441.42)	(1,249.22)
Total Comprehensive Income/ (Loss) attributable to:			
Owner of the Company		(87,881.21)	(17,558.85)
Non controlling Interest		(744.51)	(812.57)
Total comprehensive Income/ (Loss) for the year (A + B)		(88,625.72)	(18,371.42)
Earnings per share of Rs. 10/- each (In Rs.):	58		
- Basic		(137.57)	(27.55)
- Diluted		(137.57)	(27.55)

Significant Accounting Policies

1

Notes 1 to 65 form integral part of Accounts

This is the Statement of Profit & Loss referred to in our report of even date

For and on behalf of the Board of Directors

For Hingorani M & Co.
Chartered Accountants
(Firm Regn. No.: 006772N)

Kamendra Kumar
Director (Technical)
DIN 07578257

Narendra Jain
Director (Finance)
DIN 06942419

Rajiv Gupta
Director (Projects)
DIN 06993918

(Pardeep Kumar)
Partner
Membership No.: 085630

N.A.Farooqui
Group General Manager (F&A)

Vishal Kohli
Company Secretary

Date:13.08.2020

Place: New Delhi

Telecommunications Consultants India Ltd.

Consolidated Cash Flow Statement for the year ended March 31, 2020

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before taxation as per statement of Profit & Loss	(78,381.68)	(14,808.24)
- Exceptional Items	-	-
Net profit before taxation and exceptional items	(78,381.68)	(14,808.24)
Adjustments for :		
- Depreciation & Amortisation Expenses	5,591.08	1,764.77
- Foreign Exchange Loss / Gain	(7,406.11)	(1,734.54)
- Loss / Profit on Sale of Assets/ Scrapping of Assets	3.84	122.36
- Interest Income	(290.60)	(147.15)
- Dividend Income	(10.80)	(7.20)
- Interest Expenses	2,172.23	2,231.44
- Provision for Doubtful Debts / Advances	811.46	629.59
- Bad Debts Written Off	4.40	161.86
- Provision for Diminution in value of Investment	-	0.05
- Actuarial Gain / Loss on Defined Benefit Plan	(1,230.91)	(197.42)
Operating profit before working capital changes	(78,737.09)	(11,984.48)
Adjustments for :		
- Change in Sundry Debtors	(23,261.80)	(43,239.64)
- Change in Inventories	422.30	(418.60)
- Change in Trade payable	14,242.90	25,977.57
- Change in Other Current/ Non Current Liabilities & Provisions	30,921.04	21,810.66
- Change in Other Current / Non Current assets	(11,333.29)	(6,393.74)
Cash generated from operations	(67,745.94)	(14,248.23)
- Income taxes paid	(2,755.50)	(2,216.13)
Cash Flows before exceptional items	(70,501.44)	(16,464.36)
- Exceptional Items	-	-
Net cash from (used in) operating activities - (A)	(70,501.44)	(16,464.36)
B Cash flows from investing activities		
- Purchase of Fixed assets including FX Gain /Loss	(1,976.32)	(369.77)
- Proceeds from sale of equipment	53.75	436.41
- Change in Investment	82,279.51	21,564.88
- Change in Other Bank balances	1,985.99	(1,662.69)
- Interest received	290.60	147.15
- Dividend received	10.80	7.20
Net cash from (used in) investing activities - (B)	82,644.33	20,123.18
C Cash flows from financing activities		
- Proceeds from Long-Term Borrowings	(1,519.93)	(4,468.00)
- Payment of lease liabilities	(378.25)	-
- Interest paid	(2,018.78)	(2,231.44)
- Dividend paid	(2,116.90)	(2,222.14)
Net cash from (used in) financing activities - (c)	(6,033.86)	(8,921.58)

Consolidated Cash Flow Statement for the year ended March 31, 2020 (contd...)*(All amounts are in Rupees in Lakhs, unless otherwise stated)*

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
NET INCREASE / (DECREASE) IN CASH & BANK BALANCES - (A+B+C)	6,109.03	(5,262.76)
Cash and Bank balances at beginning of period	3,166.42	8,429.18
Cash and Bank balances at end of period	9,275.45	3,166.42
NET INCREASE / (DECREASE) IN CASH & BANK BALANCES	6,109.03	(5,262.76)

Notes :

- 1 The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows "
- 2 Cash and cash equivalents at the end of the period include balance with banks Rs. 0.02 Lakhs (Previous year Rs. 0.04 lakhs) held by foreign branches which are not freely repatriable to the company because of currency exchange restriction.
- 3 The undrawn borrowing facilities available for future operating activities and to settle capital commitments at 31st March 2020 amount to Rs. 10,067.46 Lakhs (Previous year Rs. 22,438.25 Lakhs)
- 4 Figures in the brackets denotes negative value.
- 5 Previous year figures have been realigned / recast / regrouped wherever necessary

This is the cash flow statement referred to
in our report of even date

For and on behalf of the Board of Directors

For Hingorani M & Co.
Chartered Accountants
(Firm Regn. No.: 006772N)

Kamendra Kumar
Director (Technical)
DIN 07578257

Narendra Jain
Director (Finance)
DIN 06942419

Rajiv Gupta
Director (Projects)
DIN 06993918

(Pardeep Kumar)
Partner
Membership No.: 085630

N.A.Farooqui
Group General Manager (F&A)

Vishal Kohli
Company Secretary

Date: 13.08.2020

Place: New Delhi

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(All amounts are in Rupees in Lakhs, unless otherwise stated)

A. EQUITY SHARE CAPITAL

Balance as at the beginning of reporting period - April 1, 2019	Changes in Equity Share Capital during the year 2019-20	Balance as at March 31, 2020
5,920	-	5,920

B. OTHER EQUITY

	Share application money pending allotment						Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive incomes	Total	Non Controlling Interest
		Securities Premium	Capital Restructuring Reserve	General Reserves	Other Reserves	Retained Earnings				
Balance at the end of reporting period March 31, 2019	-	48.22	480.11	61,207.53	-	1,57,149.83	(3,511.03)	(857.51)	2,14,517.15	(5,131.55)
Total comprehensive income for the year						(81,439.79)	(5,534.14)	(907.28)	(87,881.21)	(744.51)
Less: Dividend & Dividend Distribution tax paid in current year						2,116.90			2,116.90	
Transfer to retained Earnings						(83,556.69)	(5,534.14)	(907.28)	(89,998.11)	(744.51)
Any Other Change/Adjustment						-		-	-	7.34
Balance at the end		48.22	480.11	61,207.53	-	73,593.14	(9,045.17)	(1,764.79)	1,24,519.04	(5,868.72)
Transfer to General Reserve				2,326.30		(2,326.30)				
Balance at the end of reporting period March 31, 2020		48.22	480.11	63,533.83	-	71,266.84	(9,045.17)	(1,764.79)	1,24,519.04	(5,868.72)

This is the Statement of change in Equity referred to in our report of even date

For and on behalf of the Board of Directors

For Hingorani M & Co.
Chartered Accountants
(Firm Regn. No.: 006772N)

Kamendra Kumar
Director (Technical)
DIN 07578257

Narendra Jain
Director (Finance)
DIN 06942419

Rajiv Gupta
Director (Projects)
DIN 06993918

(Pardeep Kumar)
Partner
Membership No.: 085630

N.A.Farooqui
Group General Manager (F&A)

Vishal Kohli
Company Secretary

Date: 13.08.2020

Place: New Delhi

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements
NOTE 2

A : EQUITY SHARE CAPITAL

(All amounts are in Rupees in Lakhs, unless otherwise stated)

a. Authorised, Issued, Subscribed and Paid-up Share Capital:

Particulars	As at		As at	
	March 31, 2020		March 31, 2019	
	Numbers	Amount	Numbers	Amount
Authorised Share Capital				
Equity Shares of Rs. 10/- each	16,00,00,000	16,000	16,00,00,000	16,000
	16,00,00,000	16,000	16,00,00,000	16,000
Issued, Subscribed and Paid-up				
Equity Share Capital				
Equity Shares of Rs 10/- each fully Paid-up	5,92,00,000	5,920	5,92,00,000	5,920
Total	5,92,00,000	5,920	5,92,00,000	5,920

b) Reconciliation of number of shares:

Particulars	As at		As at	
	March 31, 2020		March 31, 2019	
	Numbers	Amount	Numbers	Amount
Equity Shares				
Opening balance	5,92,00,000	5,920	5,92,00,000	5,920
Issued during the year	-	-	-	-
Closing balance	5,92,00,000	5,920	5,92,00,000	5,920

c) Shareholders' holding more than 5% shares of the Company:

Particulars	As at	As at
	March 31, 2020	March 31, 2019
Equity Shares		
The President of India & his nominees (Nos)	5,92,00,000	5,92,00,000
Holding (%)	100	100

Notes :

i) Eight Government of India officials are holding 28,800 shares of Rs. 10/- each as nominees of President of India.

ii) During the period of five years immediately preceding the date of Balance Sheet, the Company has not :

- i) Allotted fully paid up shares by way of bonus shares.
- ii) Bought back any class of shares.

iii) Each equity share carries right to vote and the Company has issued only one class of share i.e. equity share.

iv) Vote of members : Every member present in person and being a holder of equity share shall have one vote and every person either as a general proxy on behalf of a holder of equity share, shall have one vote or upon a poll, every member shall have one vote for every share held by him.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 2B : OTHER EQUITY

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
i) Securities Premium	48.22	48.22
ii) Capital Restructuring Reserve	480.11	480.11
iii) General Reserve		
Opening Balance	61,207.53	59,039.76
Additions / (Deductions) during the year	2,326.30	2,167.77
Closing Balance	63,533.83	61,207.53
iv) Surplus in Statement of Profit & loss		
Notes		
Opening Balance	1,57,149.83	1,77,849.37
Profit/ (Loss) for the Period	(81,439.79)	(16,309.63)
Less:		
Dividend paid	1,755.96	1,843.25
Dividend distribution tax paid	360.94	378.89
Any Other Changes / Adjustment	-	-
Transfer to General Reserve	2,326.30	2,167.77
Closing Balance	71,266.84	1,57,149.83
v) Other Components of Equity		
Exchange difference arising on translating foreign operations (Net of tax)	(9,045.17)	(3,511.03)
Actuarial Gain / (Losses) on defined benefit plans (Net of tax)	(1,764.79)	(857.51)
	(10,809.96)	(4,368.54)
Total (i+ii+iii +iv+v)	1,24,519.04	2,14,517.15

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 3 :PROPERTY, PLANT & EQUIPMENT

(All amounts are in Rupees in Lakhs, unless otherwise stated)

3A - TANGIBLE ASSETS (INLAND)

Particulars	GROSS BLOCK					DEPRICIATION					NET BLOCK	
	As on April 1, 2019	Additions/ Adjustments during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2020	As on April 1, 2019	Depreciation during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2020	As at March 31, 2020	As at March 31, 2019
Temporary Structure	48.27	-	-	-	48.27	48.27	-	-	-	48.27	-	-
Land	454.51	-	-	-	454.51	-	-	-	-	-	454.51	454.51
Land-Office Leasehold	605.16	-	-	-	605.16	128.87	6.12	-	-	134.99	470.17	476.29
Right of Use (RoU) Assets*	-	166.90	-	-	166.90	-	36.53	-	-	36.53	130.37	-
Building - Office (Leasehold)	998.79	63.04	-	-	1,061.83	383.34	22.87	-	-	406.21	655.62	615.45
Building - Residential	66.47	-	-	-	66.47	39.75	0.99	-	-	40.74	25.73	26.72
Furniture and Fixture	688.95	6.58	-	(2.48)	693.05	648.59	6.78	-	(2.00)	653.37	39.68	40.36
Office Machinery and Equipments	221.21	1.29	-	(1.19)	221.31	205.67	6.01	-	(1.19)	210.49	10.82	15.54
Electrical Appliances	374.72	16.04	-	(3.98)	386.78	312.04	20.51	-	(2.94)	329.61	57.17	62.68
Vehicles	175.74	2.59	-	(4.02)	174.31	111.29	11.70	-	(1.88)	121.11	53.20	64.45
Plant and Machinery	4,001.30	-	-	(77.47)	3,923.83	3,409.39	50.01	-	(49.34)	3,410.06	513.77	591.91
Computers	1,054.65	74.32	-	(4.45)	1,124.52	962.90	71.60	-	(3.58)	1,030.92	93.60	91.75
BIOMETRIC SYSTEM	0.10	-	-	-	0.10	0.05	0.02	-	-	0.07	0.03	0.05
Training Equipments	229.10	-	-	(0.06)	229.04	200.94	4.02	-	(0.05)	204.91	24.13	28.16
TOTAL (3A)	8,918.97	330.76	-	(93.65)	9,156.08	6,451.10	237.16	-	(60.98)	6,627.28	2,528.80	2,467.87
Previous Year (18-19)	10,582.55	85.01	1.77	(1,750.36)	8,918.97	7,383.05	271.94	-	(1,203.89)	6,451.10	2,467.87	3,199.50

Note : 1. Land & Building - Office (Lease Hold) is acquired under finance lease from VSNL/ TATA Communications for a period of 99 years and it is depreciated over the life of the lease term.

Note : 2. Figures in brackets denotes negative values

*The Company has adopted Ind AS 116 "Leases" effective 1st April ,2019 as notified by the Ministry of Corporate Affairs (MCA) and applied the Standard to its leases using the modified approach. This has resulted in recognising Right of Use assets and corresponding lease liabilities.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 3 :PROPERTY, PLANT & EQUIPMENT

(All amounts are in Rupees in Lakhs, unless otherwise stated)

3B - TANGIBLE ASSETS (FOREIGN)

Particulars	GROSS BLOCK						DEPRICIATION						NET BLOCK	
	As on April 1, 2019	Additions/ Adjustments during the year	Transfer	Sale/Adjustments during the year	Exch. Gain / (Loss)	As at March 31, 2020	As on April 1, 2019	Depreciation during the year	Transfer	Sale/Adjustments during the year	Exch (Gain) / Loss	As at March 31, 2020	As at March 31, 2020	As at March 31, 2019
Temporary Structure	26.24	-	-	-	1.60	27.84	26.23	-	-	0.01	1.60	27.84	-	0.01
Right of use (RoU) Assets *	-	975.66	-	-	-	975.66	-	234.88	-	-	12.22	247.10	728.56	-
Furniture and Fixture	107.19	6.13	-	(18.05)	8.24	103.51	82.16	4.51	-	(17.06)	6.44	76.05	27.46	25.03
Office Machinery and Equipments	102.59	1.27	-	(25.26)	8.50	87.10	91.65	4.00	-	(24.29)	7.82	79.18	7.92	10.94
Electrical Appliances	150.29	8.66	-	(16.44)	12.26	154.77	104.17	8.52	-	(15.09)	8.94	106.54	48.23	46.12
Vehicles	2,249.68	354.45	-	(145.73)	182.26	2,640.66	1,516.97	205.20	-	(133.94)	133.44	1,721.67	918.99	732.71
Plant and Machinery	2,567.42	142.09	-	(161.43)	208.22	2,756.30	1,480.83	144.77	-	(152.89)	126.78	1,599.49	1,156.81	1,086.59
Computers	165.45	23.80	-	(35.41)	12.70	166.54	143.20	15.39	-	(34.14)	11.97	136.42	30.12	22.25
TOTAL (3B)	5,368.86	1,512.06	-	(402.32)	433.78	6,912.38	3,445.21	617.27	-	(377.40)	309.21	3,994.29	2,918.09	1,923.65
Previous Year 18-19	5,061.27	111.64	(1.77)	(81.21)	278.93	5,368.86	3,004.29	353.32	-	(68.91)	156.51	3,445.21	1,923.65	2,056.98
G. Total (3A+3B)	14,287.83	1,842.82	-	(495.97)	433.78	16,068.46	9,896.31	854.43	-	(438.38)	309.21	10,621.57	5,446.89	4,391.52
Previous Year Total (18-19)	15,643.82	196.65	-	(1,831.57)	278.93	14,287.83	10,387.34	625.26	-	(1,272.80)	156.51	9,896.31	4,391.52	5,256.48

Note : 1. Figures in brackets denotes negative values

*The Company has adopted Ind AS 116 "Leases" effective 1st April ,2019 as notified by the Ministry of Corporate Affairs (MCA) and applied the Standard to its leases using the modified approach. This has resulted in recognising Right of Use assets and corresponding lease liabilities.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

4 - INTANGIBLE ASSETS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	GROSS BLOCK					DEPRICIATION					NET BLOCK	
	As on April 1, 2019	Additions/ Adjustments during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2020	As on April 1, 2019	Depreciation during the year **	Transfer	Sale/ Adjustments during the year	As at March 31, 2020	As at March 31, 2020	As at March 31, 2019
Toll Collection Rights *	28,911.73	-	-	-	28,911.73	5,525.24	4,735.92	-	-	10,261.16	18,650.57	23,386.49
Computer Software	398.41	0.18	-	-	398.59	397.11	0.73	-	-	397.84	0.75	1.30
Pre-operative Expenses - TCIL USA Inc.	47.62	-	-	-	47.62	-	-	-	-	-	47.62	47.62
Construction of additional Floor at Toll Building (Under Development)	3.06	8.75	-	-	11.81	-	-	-	-	-	11.81	3.06
TOTAL	29,360.82	8.93	-	-	29,369.75	5,922.35	4,736.65	-	-	10,659.00	18,710.75	23,438.47
Previous Year (18-19)	29,310.14	50.68	-	-	29,360.82	4,782.84	1,139.51	-	-	5,922.35	23,438.47	24,527.30

* Toll collection Rights includes Bhawanigarh - Nabha - Gobindgarh Toll Road for 13 years and 6 months, TCIL Bina Toll Road Ltd (SPV) for 22 years and 2 months and TCIL Lakhnadnoe Toll Road Ltd. (SPV) for 25 years and 9 months.

** includes impairment of Rs. 3589.35 of TCIL Bina Toll Road Ltd's Toll collection rights.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 5 : NON CURRENT FINANCIAL ASSETS: INVESTMENTS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Long - term Investment		
- Joint Ventures:		
Unquoted at Cost		
Telecommunications Consultants Nigeria Ltd.		
26000 (Previous year 26000) fully paid Equity Shares of 1 Naira each representing 40% of Capital		
Original Value	3.75	3.75
Less : Decline in value due to Devaluation of Naira	3.75	3.75
	-	-
Bharti Hexacom Ltd.		
7,50,00,000 (Previous year 7,50,00,000) fully paid Equity Shares of Rs.10 each, representing 30% of Capital	90,600.00	1,73,028.00
TBL International Ltd.		
87,641 (Previous year 87,641) fully paid Equity Shares of Rs.100 each representing 44.94% of Capital	165.47	166.66
Intelligent Communications Systems India Ltd.		
36,000 (Previous year 36,000) fully paid Equity Shares of Rs.100 each, representing 36% of Capital	1,096.07	946.39
United Telecom Ltd., Nepal		
57,31,900 (Previous year 57,31,900) Equity Shares of 100 Nepali Rupees each, representing 26.66% of Capital	-	-
Total	91,861.54	1,74,141.05
Aggregate value of Quoted Investment	-	-
Aggregate value of Unquoted Investment	91,861.54	1,74,141.05
Provision for Diminution in value of Investment	3.75	3.75

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 6 : NON CURRENT FINANCIAL ASSETS: TRADE RECEIVABLES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Long-term Trade Receivables (including trade receivables on deferred credit terms)		
Unsecured		
Trade Receivables considered good	-	-
Retention Money considered good	853.96	2,653.88
Trade Receivables with significant increase in credit risk	1,176.22	1,113.85
	2,030.18	3,767.73
Less: Provision for Loss allowance	1,176.22	1,113.85
TOTAL	853.96	2,653.88

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 7 : NON CURRENT FINANCIAL ASSETS: LOANS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Loans		
Secured		
Others considered good		
-Staff Advances (Represent House Building Advances secured against first charge on immovable property and Vehicle advances secured against First charge on Vehicles)	32.23	40.11
Unsecured		
Others considered good	1.67	2.42
Security Deposits considered good	12.92	54.16
Interest Accrued but not due on loans considered good	38.19	45.37
TOTAL	85.01	142.06

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 8 :NON CURRENT FINANCIAL ASSETS: OTHERS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Bank deposits		
Deposits with maturity of more than 12 months (Pledged with bank against Guarantees)	0.14	0.12
TOTAL	0.14	0.12

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 9 : OTHER NON CURRENT ASSETS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Income Tax Refund Receivable		
Advance Tax and TDS	4,037.69	3,350.26
Less: Provision for Income Tax	1,812.66	2,365.55
TOTAL	2,225.03	984.71

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 10 : INVENTORIES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Inventories		
As taken, valued and certified by the Management (valued at cost)		
- Raw Materials	199.30	199.30
- WIP	204.81	204.81
- Stores & Spares (including with Sub-contractors) at projects sites	1,288.29	1,535.63
- Others	1.30	1.30
	<hr/> 1,693.70	<hr/> 1,941.04
Less: Provision for obsolesce/slow moving stores	370.22	195.26
	<hr/>	<hr/>
TOTAL	1,323.48	1,745.78

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 11 : CURRENT FINANCIAL ASSETS: TRADE RECEIVABLES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Billed Receivables		
Unsecured		
A. Outstanding for period exceeding six months		
Considered Good		
Trade Receivables considered good	62,080.28	41,469.70
Retention Money considered good	953.54	1,242.07
Trade Receivables with significant increase in Credit Risk	3,699.17	2,899.06
	66,732.99	45,610.83
B. Others		
Considered Good		
Trade Receivables considered good	72,022.90	72,662.44
Retention Money considered good	3,469.97	1,039.17
	75,492.87	73,701.61
C. Unbilled	34,319.19	32,186.64
TOTAL (A+B+C)	1,76,545.05	1,51,499.08
Less : Provision for Loss allowance	3,699.17	2,899.06
TOTAL	1,72,845.88	1,48,600.02

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 12 : CURRENT FINANCIAL ASSETS: CASH AND CASH EQUIVALENTS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
CASH AND CASH EQUIVALENTS		
A. Cash in Hand (including imprest balances)	25.98	31.65
B. Balances with Banks		
In Current Accounts*	2,306.09	904.39
In Call Accounts	9.16	8.08
	2,315.25	912.47
Less: Provision against fund blocked in Banks **	51.59	50.71
	2,263.66	861.76
In Deposit Accounts		
Deposits with maturity of less than 3 months	6,939.95	2,231.96
In Saving Bank	9.84	7.43
In Margin Account	36.02	33.62
	9,249.47	3,134.77
TOTAL - B		
	9,249.47	3,134.77
TOTAL - (A+B)	9,275.45	3,166.42

* Includes Ethipion Birr (ETB) 951.92 (equivalent Rs. 2175) (previous year ETB 1845.93 equivalent Rs. 4481.0) non repatriable foreign currency.

** Allied Bank of Nigeria, Nigeria and El Khalifa Bank, Algeria went into liquidation long time back and provision for outstanding balances was provided in the accounts in earlier years.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 13 : CURRENT FINANCIAL ASSETS: OTHER BANK BALANCES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Deposits with maturity of more than 3 months but less than 12 months	309.94	323.51
Term Deposits pledged with banks against overdraft facility	7,979.44	9,951.86
TOTAL	8,289.38	10,275.37

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 14 :CURRENT FINANCIAL ASSETS: LOANS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Advances recoverable in cash or in kind or for value to be received		
Secured (Considered Good)		
- Staff Advances (Represent House Building Advances secured against first charge on immovable property and Vehicle advances secured against First charge on Vehicles)	12.50	15.48
Unsecured		
- Considered Good	395.94	379.50
Security Deposits considered good	4,821.22	3,086.07
Interest accrued but not due on loans considered good	6.23	7.91
Interest accrued but not due on Deposits considered good	418.91	380.53
(Includes interest on Rs. 638 Lakhs (Previous year Rs. 605 Lakhs) of deposits in the name of Client A/c TCIL)		
TOTAL	5,654.80	3,869.49

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 15 : CURRENT TAX ASSETS (Net)

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Advance Tax and TDS	3,719.03	3,668.77
Less: Provision for Income Tax	991.85	2,658.27
TOTAL	2,727.18	1,010.50

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 16 : OTHER CURRENT ASSETS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Advances recoverable in cash or in kind or for value to be received		
Advances to Sub -Contractors / Suppliers & Others		
Unsecured		
- Considered Good	21,898.01	19,650.33
- Considered Doubtful	3,192.68	3,171.91
	25,090.69	22,822.24
Less: Provision for Doubtful advances	3,192.68	3,171.91
	21,898.01	19,650.33
Interest accrued but not due on advances	847.42	904.05
Amount Due from Customers		
Work In progress	4,54,360.36	3,83,939.37
Less: Bills Raised	3,68,257.79	3,03,231.01
	86,102.57	80,708.36
Other Taxes Recoverable	5,170.37	4,438.76
TOTAL	1,14,018.37	1,05,701.50

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 17 : NON CURRENT FINANCIAL LIABILITIES: BORROWINGS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
A) SECURED LOANS		
Term Loan		
Rupee Loan		
- From Banks	7,177.17	8,303.10
Less: Current Maturity of Term Loan (Refer Note: 24)	1,695.00	1,301.00
TOTAL A	5,482.17	7,002.10
B) UNSECURED LOANS		
Term Loan		
Rupee Loan		
- From Govt. of India	-	3,166.67
Less: Current Maturity of Term Loan (Refer Note: 24)	-	3,166.67
TOTAL B	-	-
TOTAL (A+B)	5,482.17	7,002.10

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 18 : NON CURRENT FINANCIAL LIABILITIES: TRADE PAYABLES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
b. Total outstanding dues of Creditor other than Micro Enterprises and Small Enterprises	-	-
TOTAL	-	-

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 19 : NON CURRENT FINANCIAL LIABILITIES: OTHERS
(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Lease Liabilities	1,230.29	599.51
b. Others	398.23	437.69
TOTAL	1,628.52	1,037.20

*The Company has adopted Ind AS 116 "Leases" effective 1st April, 2019 as notified by the Ministry of Corporate Affairs (MCA) and applied the Standard to its leases using the modified approach. This has resulted in recognising Right of Use assets and corresponding lease liabilities.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 20 : NON CURRENT PROVISIONS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Post Retirement Medical Benefits	1,282.85	912.03
b. Leave Salary Encashment	1,197.78	1,119.57
c. Others (Employee Benefits)	1,175.57	637.30
TOTAL	3,656.20	2,668.90

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 21 : DEFERRED TAX LIABILITIES / (ASSETS)

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
Deferred Tax Liability:		
Related to Fixed Assets	1,125.81	1,454.49
Total	1,125.81	1,454.49
Deferred Tax Assets:		
Provision for Doubtful Debts	1,989.37	2,399.70
Provision for Doubtful Advances	803.53	1,108.39
Provision for Leave Encashment / Bonus	549.72	640.67
Provision for Loss allowances	494.32	446.10
Others	490.48	581.62
Total	4,327.42	5,176.48
Net Deferred Tax Liabilities / (Assets)	(3,201.61)	(3,721.99)

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 22 : CURRENT FINANCIAL LIABILITIES: BORROWINGS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a) SECURED LOANS		
- From Banks*	13,327.51	8,173.53
(Overdraft Secured against Receivables, stocks and Bank term deposits)		
b) UNSECURED LOANS		
Short Term Loan		
- Foreign Currency Loan from Banks	12,912.89	5,396.44
TOTAL	26,240.40	13,569.97

Secured Loans From Banks include :

- * i) Amount of Rs. 6907.86 lakhs (previous year Rs. 6008.21 lakhs) availed from IDBI Bank Ltd. & Bank of Baroda is secured against Term Deposit receipts of Rs. 7979.44 lakhs (previous year Rs. 9951.86 lakhs);
- ii) Amount of Rs 3,987.12 Lakhs (previous year Rs. 1165.32 lakhs) availed from Vijaya Bank (merged with Bank of Baroda) is secured against First pari passu charge by way of hypothecation of Books debts/receivables and all other chargerable current assets of the company;
- iii) Amount of Rs. 2432.53 lakhs (previous year Rs. 1000 Lakhs) availed from HDFC Bank Ltd. is secured against First Pari Passu charge on Current assets.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 23 : CURRENT FINANCIAL LIABILITIES: TRADE PAYABLES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Total outstanding dues of Micro Enterprises and Small Enterprises *	788.60	1,527.33
b. Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	1,64,240.73	1,49,327.13
c. Dues to Related Parties	96.41	28.38
TOTAL	1,65,125.74	1,50,882.84

Micro, Small & Medium Enterprises Development Act 2006 ('MSMED') disclosure

The dues to micro and small enterprises as required under the MSMED Act, 2006 based on the information available with the Company is given below:

Particular	As at March 31, 2020	As at March 31, 2019
(a) Principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year :		
- Principal amount due to Micro and Small Enterprises	788.60	1,527.33
- Interest due on above	-	-
(b) Amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(c) Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006	-	-
(d) Amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(e) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act. 2006.	-	-

* The Company identify supplier registered under The Micro, Small and Medium Enterprises Development Act 2006, by obtaining confirmation from all suppliers at time issue of tender. The information has been collected only to the extent information received.

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 24 : CURRENT FINANCIAL LIABILITIES: OTHERS
(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Current Maturities of Long Term Debts	1,695.00	4,467.67
b Interest Accrued but not Due on Borrowings	61.58	13.06
c. Interest Accrued and Due on Borrowings	-	9.53
d. Lease Liabilities	270.01	-
e. Others	64,060.76	50,263.02
TOTAL	66,087.35	54,753.28

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 25 : OTHER CURRENT LIABILITIES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Advance from Customers	20,081.48	14,895.74
b. Other Payables (Including GST, Sales Tax , Service Tax and Others)	4,598.59	5,481.28
TOTAL	24,680.07	20,377.02

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 26 : CURRENT PROVISIONS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	As at March 31, 2020	As at March 31, 2019
a. Provision for Warranty Period Expenses *	14,081.15	14,074.60
b. Employee Benefits	4,249.44	3,521.38
c. Others		
- Provision for Losses in Unfinished Projects	14.83	93.91
- Others	703.28	556.08
TOTAL	19,048.70	18,245.97

* Provision for Warranty Period Expenses:

Particulars	As at March 31, 2020	As at March 31, 2019
Opening Balance	14,074.60	10,501.80
Add: Provided for Current Year	3,489.84	4,361.47
Less: Withdrawn during the Current Year	300.35	193.23
Less: Utilized during the Current Year	3,182.94	595.44
Closing Balance	14,081.15	14,074.60

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 27 : REVENUE FROM OPERATIONS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
I. Sale of Products	24,025.87	18,791.50
II. Sale of Services		
a) Turnkey Projects Completed	23,319.19	20,589.83
b) Accretion/Deccretion in work in progress		
Closing work in progress	4,54,360.36	3,83,939.37
Less: Opening Work in Progress and adjustment	3,83,939.37	3,10,377.36
	70,420.99	73,562.01
c) Maintenance / Service Contracts	52,259.32	43,349.25
d) Consultancy Projects	3,285.77	1,800.89
e) Other Projects	563.78	2,897.94
III. Other Operating Revenue		
- Interest on Advance from Sub-contractor	919.30	777.69
- Overheads recovered from Sub-contractor	1.50	5.33
- Sale of Tenders	1.51	3.48
- Provision for Warranty Period Expenses written back	300.35	193.23
- Empanelment Fees from Contractors	42.55	38.98
- Excess provision / liabilities written back	198.03	805.41
TOTAL	1,75,338.16	1,62,815.54

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 28 : OTHER INCOME

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Interest (Gross)		
- Fixed Deposit	287.18	141.92
- Loans to employees	3.42	5.23
Other Non-Operating income		
- Dividend Received	10.80	7.20
- Others	373.32	417.55
Gain on foreign currency transactions	-	33.90
TOTAL	674.72	605.80

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 29 : COST OF MATERIALS CONSUMED

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
A. STORES & SPARES		
Opening Stock	1,736.23	1,319.55
Add: Purchases	3,657.19	4,550.88
Less: Closing Stock	1,488.89	1,736.23
Stores & Spares consumed	3,904.53	4,134.20
B. LOOSE TOOLS		
Opening Stock	-	-
Add: Purchases	2.24	5.43
Add: Direct expenses	-	-
Less: Closing Stock	-	-
Loose Tools consumed	2.24	5.43
TOTAL (A + B)	3,906.77	4,139.63

NOTE 30 : CHANGE IN INVENTORIES OF STOCK IN TRADE

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Stock at Close	204.81	204.81
Stock at Commencement	204.81	204.81
Increase / Decrease in stock	-	-

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 31 : EMPLOYEE BENEFITS EXPENSE

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Salaries (Including Foreign DA)	24,113.52	21,591.93
Leave Salary & Pension Contribution	16.01	12.78
Provident & Other Funds Contribution	1,634.65	1,359.66
Medical Reimbursement	864.86	730.36
Staff Welfare including Camp Expenses	368.18	388.34
Liveries	5.34	4.10
Performance Related Pay (PRP)	354.32	281.93
Bonus	3.85	8.62
Rent for Employee Accommodation:		
Gross:	1,024.74	939.58
Less: Recoveries	1.23	1.17
Leave Salary Encashment	464.81	452.67
Children Education Allowance	1.29	2.31
Perks	1,190.39	1,231.25
Leave Travel Concession	58.38	28.09
Gratuity	198.57	320.59
Employees Accident Group Insurance	1.37	2.91
PF Admin Charges	15.17	13.87
Retired. Employee Medical Scheme	59.61	70.81
TOTAL	30,373.83	27,438.63

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 32 : FINANCE COSTS

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Interest		
- Interest Expense on Term Loans	856.03	1,331.50
- Interest Expense on Overdrafts & Other Borrowings	1,162.75	899.94
Loss on foreign currency transactions	926.51	-
Interest on lease liabilities	153.45	65.95
TOTAL	3,098.74	2,297.39

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 33 : ADMINISTRATIVE AND OTHER EXPENSES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Rent	1,182.95	1,330.43
Rates and Taxes	1,963.43	1,531.78
Insurance	502.27	565.63
Bank & Guarantee Charges	390.95	401.94
Business Promotion	102.10	76.82
Agency Commission & Sponser Fee	264.97	424.88
Legal & Professional Charges	217.63	245.74
Consultancy	308.06	276.65
Electricity & Water	237.80	260.50
Telephone, Telex & Postage	173.31	188.01
Printing & Stationery	164.75	176.34
Traveling	915.57	954.16
Advertisement	53.67	98.43
Books and Periodicals	2.06	2.18
Seminar & Training	60.62	89.90
Repairs & Maintenance		
- Plant & Machinery	151.66	158.81
- Building	86.31	118.87
- Others	94.11	71.67
Loss on Currency Translation (Net)	10.44	6.91
Vehicle Running & Maintenance	518.01	527.72
Misc. Expenses	228.06	309.72
Auditors Remuneration		
- Audit Fee	60.32	51.70
- Taxation Matters	14.40	12.68
- Other Services Including Certification	14.23	4.45
- Reimbursement of expenses	0.28	0.17
Hiring Charges		
- Machinery	12.08	57.13
- Vehicles	572.63	539.89
Provision for slow moving/obsolete stores	170.49	-
Directors Sitting Fees	1.50	1.20
Provision for Warranty Period Expenses	3,489.84	4,361.47
Loss on Sale / Scrapping of Assets	3.84	122.36
Bad Debts/Advances Written off	4.40	161.86
Donation	3.00	0.92
Security & Maintenance	138.99	146.24
Premium to MPRDC	135.29	128.84
TOTAL	12,250.02	13,406.00

Telecommunications Consultants India Ltd.
Notes forming part of Consolidated Financial Statements

NOTE 34 : TAX EXPENSES

(All amounts are in Rupees in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
Current Tax	992.13	2,658.27
Provision for Taxation for earlier years	46.69	(74.22)
Deferred Tax Liability / (Assets)	568.20	(952.83)
TOTAL	1,607.02	1,631.22