

Telecommunications Consultants India Ltd.



Balance Sheet As at March 31, 2021

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

Particulars	Note	As at March 31, 2021	As at March 31, 2020
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment	3	2,402.74	2,705.09
(b) Right of Use Assets	4	1,087.81	1,870.08
(c) Intangible Assets	5	2,068.56	2,715.93
(d) Financial Assets			
(i) Investment	6	19,715.91	19,718.67
(ii) Trade Receivables	7	1,107.60	853.96
(iii) Loans	8	13,953.06	12,864.79
(iv) Others	9	8.14	8.32
(e) Deferred Tax Assets(Net)	21	4,012.02	3,201.61
(f) Other Non Current Assets	10	4,479.22	2,225.03
		48,835.06	46,163.48
(2) Current Assets			
(a) Inventories	11	624.21	1,215.27
(b) Financial Assets			
(i) Trade Receivables	12	2,04,431.44	1,74,814.29
(ii) Cash & Cash Equivalentents	13	20,827.04	8,409.68
(iii) Other Bank balances	14	4,483.15	8,289.38
(iv) Loans & Others	15	5,676.56	5,650.58
(c) Current Tax Assets	16	3,207.72	2,727.18
(d) Other Current Assets	17	1,06,399.78	1,13,866.56
		3,45,649.90	3,14,972.94
Total Assets		3,94,484.96	3,61,136.42
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	2A	5,920.00	5,920.00
(b) Other equity	2B	55,198.79	52,667.79
Total Equity		61,118.79	58,587.79
LIABILITIES			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	-	-
(ii) Trade Payables	19	-	-
(iii) Other Financial liabilities	20	1,129.46	1,628.52
(b) Provisions	22	4,725.62	3,223.68
		5,855.08	4,852.20

Balance Sheet As at March 31, 2021 (contd...)

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

Particulars	Note	As at March 31, 2021	As at March 31, 2020
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	23	3,699.83	26,240.40
(ii) Trade Payables	24		
a) Total outstanding dues of Micro Enterprises and Small Enterprises		247.81	788.60
b) Total outstanding dues of Creditor other than Micro Enterprises and Small Enterprises		1,99,532.66	1,64,133.83
(iii) Other Financial liabilities	25	80,783.70	64,154.02
(b) Other Current liabilities	26	29,162.36	24,562.74
(c) Provisions	27	14,084.73	17,816.84
		3,27,511.09	2,97,696.43
		3,94,484.96	3,61,136.42

Total Equity & Liabilities

Significant Accounting Policies

1

Notes 1 to 63 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 Kumar Vijay Gupta & Co.
Chartered Accountants
(Firm Regn. No.: 007814N)

Narendra Jain
Director (Finance)
DIN 06942419

Sanjeev Kumar
Chairman & Managing Director
DIN 07566882

(Pawan Kumar Garg)
Partner
Membership No.: 097900

N.A.Farooqui
Executive Director (F&A)

Vishal Kohli
Company Secretary

Date: 31.08.2021

Place: New Delhi

Telecommunications Consultants India Ltd.



Statement of Profit and Loss for the Period Ending March 31, 2021

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

Particulars	Note	Year ended March 31, 2021	Year ended March 31, 2020
INCOME			
Revenue from Operations	28	1,74,929.29	1,74,090.35
Other Income	29	1,651.37	1,486.13
Total Revenue		1,76,580.66	1,75,576.48
OPERATING EXPENDITURE			
Cost of Materials Consumed	30	2,023.18	3,906.77
Purchases of Stock-in-Trade		16,578.43	21,997.51
Change in Inventories of Stock in Trade	31	-	-
Sub-Contracts Expenditure		1,10,420.05	93,844.97
Employee Benefits Expense	32	29,160.03	29,964.22
Finance Costs	33	871.83	2,340.23
Depreciation and Amortization Expense	3,4&5	1,221.46	1,595.77
Administrative and Other Expenses	34	8,528.83	11,628.55
Corporate Social Responsibility Expenses		219.34	48.51
Provisions made		939.42	2,031.68
Total Expenses		1,69,962.57	1,67,358.21
Profit before exceptional items and Tax		6,618.09	8,218.27
Exceptional Items		-	-
PROFIT BEFORE TAX		6,618.09	8,218.27
Tax Expense	35		
- Current Tax		2,155.20	3,206.87
- Deferred Tax		(813.69)	568.20
Total of Tax Expense		1,341.51	3,775.07
Profit for the period (A)		5,276.58	4,443.20
Other Comprehensive Income /(Loss)			
(i) Items that may be re-classified to Profit & loss			
Exchange difference arising on translating foreign operations		158.37	(7,438.04)
Income Tax effect		(39.86)	1,872.01
Net other Comprehensive income / (Loss) to be reclassified to profit & loss in subsequent periods		118.51	(5,566.03)

Statement of Profit and Loss for the Period Ending March 31, 2021 (contd..)

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

Particulars	Note	Year ended March 31, 2021	Year ended March 31, 2020
(ii) Items that will not be reclassified to Profit & loss			
Actuarial gain/(loss) on defined benefit plans		(1,452.34)	(1,177.37)
Income Tax effect		365.52	296.32
Net other Comprehensive income / (Loss) not to be reclassified to profit & loss in subsequent periods		(1,086.82)	(881.05)
Other Comprehensive Income / (Loss) net of tax (i+ii) (B)		(968.31)	(6,447.08)
Total comprehensive income / (Loss) for the year net of tax (A+B)		4,308.27	(2,003.88)

Earnings per share of Rs. 10/- each (in Rs.)	60		
- Basic		8.91	7.51
- Diluted		8.91	7.51

Significant Accounting Policies 1

Notes 1 to 63 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 Kumar Vijay Gupta & Co.
Chartered Accountants
(Firm Regn. No.: 007814N)

Narendra Jain
Director (Finance) **Sanjeev Kumar**
Chairman & Managing Director
DIN 06942419 DIN 07566882

(Pawan Kumar Garg)
Partner
Membership No.: 097900

N.A.Farooqui
Executive Director (F&A) **Vishal Kohli**
Company Secretary

Date: 31.08.2021

Place: New Delhi

Telecommunications Consultants India Ltd.

Cash Flow Statement for the year ended March 31, 2021

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before taxation as per statement of Profit & Loss	6,618.09	8,218.27
- Exceptional Items	-	-
Net profit before taxation , and exceptional items	6,618.09	8,218.27
Adjustments for :		
- Depreciation & Amortisation Expenses	1,221.46	1,595.77
- Foreign Exchange Loss / Gain	158.37	(7,438.04)
-Loss / Profit on Sale of Assets/ Scrapping of Assets	(0.15)	3.84
- Interest Income	(874.02)	(1,102.10)
- Dividend Income	-	(10.80)
- Interest Expenses	871.83	1,413.72
- Provision for Doubtful Debts / Advances	939.42	1,673.54
- Bad Debts Written Off	-	4.40
- Provision for Diminution in value of Investment	-	358.14
- Actuarial Gain / Loss on Defined Benefit Plan	(1,452.34)	(1,177.37)
Operating profit before working capital changes	7,482.66	3,539.37
Adjustments for :		
- Change in Sundry Debtors	(29,961.19)	(23,316.33)
- Change in Inventories	591.06	251.82
- Change in Trade payable	34,858.04	14,180.76
- Change in Other Current/ Non Current Liabilities & Provisions	(3,970.20)	30,117.57
- Change in Other Current / Non Current assets	3,578.22	(12,365.00)
Cash generated from operations	12,578.59	12,408.19
- Income taxes paid	(2,310.08)	(2,755.22)
Cash Flows before exceptional item	10,268.51	9,652.97
Exceptional items	-	-
Net cash from operating activities - (A)	10,268.51	9,652.97
B CASH FLOWS FROM INVESTING ACTIVITIES		
- Purchase of Fixed assets including FX Gain /Loss	(257.71)	(1,960.77)
- Proceeds from sale of equipment	768.39	53.75
- Change in Investment	2.76	(543.90)
-Change in Other Bank balances	3,806.23	1,985.99
- Interest received	548.58	162.55
- Dividend received	-	10.80
Net cash from (used in) investing activities - (B)	4,868.25	(291.58)
C CASH FLOWS FROM FINANCING ACTIVITIES		
- Payment of lease liabilities	(154.56)	(378.25)
- Interest paid	(787.57)	(1,260.27)
-Dividend & Dividend Distribution tax paid	(1,777.27)	(2,116.90)
Net cash from (used in) financing activities - (c)	(2,719.40)	(3,755.42)

Cash Flow Statement for the year ended March 31, 2021 (contd...)

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
NET INCREASE / (DECREASE) IN CASH & BANK BALANCES - (A+B+C)	12,417.36	5,605.97
Cash and Bank balances at beginning of period	8,409.68	2,803.71
Cash and Bank balances at end of period	20,827.04	8,409.68
NET INCREASE / (DECREASE) IN CASH & BANK BALANCES	12,417.36	5,605.97

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. 0.02 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 2021 amount to Rs. 27743.71 Lakhs (Previous year Rs. 10,667.46 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 Kumar Vijay Gupta & Co.
Chartered Accountants
(Firm Regn. No.: 007814N)

Narendra Jain
Director (Finance)
DIN 06942419

Sanjeev Kumar
Chairman & Managing Director
DIN 07566882

(Pawan Kumar Garg)
Partner
Membership No.: 097900

N.A.Farooqui
Executive Director (F&A)

Vishal Kohli
Company Secretary

Date: 31.08.2021

Place: New Delhi

Telecommunications Consultants India Ltd.

STATEMENT OF CHANGES IN EQUITY

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

A. EQUITY SHARE CAPITAL

Balance at the beginning of reporting period- April 1, 2020	Changes in Equity share capital during the year	Balance at the End of reporting period- March 31, 2021
5,920.00	-	5,920.00

B. OTHER EQUITY

	Share application money pending allotment	Equity Component of compound financial	Reserves & Surplus			Exchange differences on translating the financial statements of	Other items of Other Comprehensive	Total
			General Reserves	Other Reserves	Retained Earnings			
Balance at the beginning of reporting period April 1, 2020			63,533.83	-	-	(9,145.01)	(1,721.03)	52,667.79
Total comprehensive income for the year					5,276.58	118.51	(1,086.82)	4,308.27
Less: Dividends paid in current year					1,777.27			1,777.27
Balance at the end			63,533.83	-	3,499.31	(9,026.50)	(2,807.85)	55,198.79
Transfer to General Reserve			3,499.31		(3,499.31)			
Balance at the end of reporting period March 31, 2021			67,033.14	-	-	(9,026.50)	(2,807.85)	55,198.79

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 Kumar Vijay Gupta & Co.
Chartered Accountants
(Firm Regn. No.: 007814N)

Narendra Jain
Director (Finance)
DIN 06942419

Sanjeev Kumar
Chairman & Managing Director
DIN 07566882

(Pawan Kumar Garg)
Partner
Membership No.: 097900
Date: 31.08.2021
Place: New Delhi

N.A.Farooqui
Executive Director (F&A)

Vishal Kohli
Company Secretary

Telecommunications Consultants India Ltd.

Notes forming part of 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 March 31, 2021		As at March 31, 2020	
	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
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 March 31, 2021		As at March 31, 2020	
	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 March 31, 2021		As at March 31, 2020	
	Numbers	Amount	Numbers	Amount
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 Financial Statements

NOTE 2B : OTHER EQUITY

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

Particulars	As at March 31, 2021	As at March 31, 2020
i) General Reserve		
Opening Balance	63,533.83	61,207.53
Additions / (Deductions) during the year	3,499.31	2,326.30
Closing Reserves	67,033.14	63,533.83
ii) Surplus in Statement of Profit & loss		
Opening Balance		
Profit for the Period	5,276.58	4,443.20
Less:		
Dividend paid	1,777.27	1,755.96
Dividend Distribution tax paid	-	360.94
Transfer to General Reserve	3,499.31	2,326.30
Closing Balance	-	-
iii) Other Components of Equity		
Exchange difference arising on translating foreign operations (Net of tax)	(9,026.50)	(9,145.01)
Actuarial Gain / (Losses) on defined benefit plans (Net of tax)	(2,807.85)	(1,721.03)
Sub Total (iii)	(11,834.35)	(10,866.04)
Total (i+ii+iii)	55,198.79	52,667.79

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 3 :PROPERTY, PLANT & EQUIPMENT

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

3A - TANGIBLE ASSETS (INLAND)

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As on April 1,2020	Additions/ Adjustments during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2021	As on April 1,2020	Depreciation during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2021	As at March 31, 2021	As at March 31, 2020
Temporary Structure	48.27	-	-	-	48.27	48.27	-	-	-	48.27	-	-
Land	34.37	-	-	-	34.37	-	-	-	-	-	34.37	34.37
Building - Residential	66.47	-	-	-	66.47	40.74	0.99	-	-	41.73	24.74	25.73
Furniture and Fixture	685.08	3.25	-	(5.42)	682.91	645.63	6.55	-	(4.91)	647.27	35.64	39.45
Office Machinery and Equipments	216.75	0.60	-	(2.14)	215.21	206.32	4.90	-	(2.02)	209.20	6.01	10.43
Electrical Appliances	378.23	68.42	-	(6.41)	440.24	324.01	24.11	-	(3.90)	344.22	96.02	54.22
Vehicles	158.08	-	-	(11.27)	146.81	109.23	9.45	-	(11.27)	107.41	39.40	48.85
Plant and Machinery	710.33	14.49	-	(9.04)	715.78	521.18	25.66	-	(1.07)	545.77	170.01	189.15
Computers	1,123.78	28.12	-	(233.63)	918.27	1,030.77	37.04	-	(233.38)	834.43	83.84	93.01
Training Equipments	229.03	0.49	-	(0.22)	229.30	204.91	4.00	-	(0.22)	208.69	20.61	24.12
TOTAL	3,650.39	115.37	-	(268.13)	3,497.63	3,131.06	112.70	-	(256.77)	2,986.99	510.64	519.33
Previous Year	3,645.69	98.35	-	(93.65)	3,650.39	3,040.62	151.42	-	(60.98)	3,131.06	519.33	605.07

3B - TANGIBLE ASSETS (FOREIGN)

Particulars	GROSS BLOCK						DEPRECIATION						NET BLOCK	
	As on April 1,2020	Additions/ Adjustments during the year	Transfer	Sale/ Adjustments during the year	Exch. Gain / (Loss)	As at March 31, 2021	As on April 1,2020	Depreciation during the year	Transfer	Sale/ Adjustments during the year	Exch (Gain) / Loss	As at March 31, 2021	As at March 31, 2021	As at March 31, 2020
Temporary Structure	27.84	-	-	-	(0.71)	27.13	27.84	-	-	-	(0.71)	27.13	-	-
Furniture and Fixture	99.79	0.09	-	(1.07)	(2.47)	96.34	75.61	3.32	-	(1.03)	(1.91)	75.99	20.35	24.18
Office Machinery and Equipments	87.10	9.29	-	(10.30)	(2.08)	84.01	79.18	4.25	-	(10.11)	(1.89)	71.43	12.58	7.92
Electrical Appliances	154.78	3.83	-	(2.85)	(3.76)	152.00	106.54	8.40	-	(2.53)	(2.67)	109.74	42.26	48.24
Vehicles	2,640.66	63.58	-	(67.83)	(54.78)	2,581.63	1,721.66	187.45	-	(61.40)	(37.96)	1,809.75	771.88	919.00
Plant and Machinery	2,756.30	47.81	-	(92.09)	(62.90)	2,649.12	1,599.48	145.46	-	(84.82)	(40.11)	1,620.01	1,029.11	1,156.82
Computers	165.94	5.95	-	(11.14)	(4.50)	156.25	136.34	15.41	-	(8.02)	(3.40)	140.33	15.92	29.60
TOTAL	5,932.41	130.55	-	(185.28)	(131.20)	5,746.48	3,746.65	364.29	-	(167.91)	(88.65)	3,854.38	1,892.10	2,185.76
Previous Year	5,368.88	532.07	-	(402.32)	433.78	5,932.41	3,445.19	381.87	-	(377.40)	296.99	3,746.65	2,185.76	1,923.69
Grand Total (3A+3B)	9,582.80	245.92	-	(453.41)	(131.20)	9,244.11	6,877.71	476.99	-	(424.68)	(88.65)	6,841.37	2,402.74	2,705.09
Previous year Grand Total (3A+3B)	9,014.57	630.42	-	(495.97)	433.78	9,582.80	6,485.81	533.29	-	(438.38)	296.99	6,877.71	2,705.09	2,528.76

Note : 1. Figures in brackets denotes negative values

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 4 : Right of Use-Assets

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

Particulars	GROSS BLOCK						DEPRECIATION						NET BLOCK	
	As on April 1,2020	Additions/ Adjustments during the year	Transfer	Sale/ Adjustments during the year	Exch. Gain / (Loss)	As at March 31, 2021	As on April 1,2020	Depreciation During the year	Transfer	Sale/ Adjustments during the year	Exch (Gain) / Loss	As at March 31, 2021	As at March 31, 2021	As at March 31, 2020
Inland														
Land - Office	605.16	-	-	-	-	605.16	134.99	6.11	-	-	-	141.10	464.06	470.17
Building - Office	723.88	-	-	(63.04)	-	660.84	182.89	13.36	-	(1.09)	-	195.16	465.68	540.99
Buildings - Projects	166.90	54.25	-	(5.06)	-	216.09	36.54	48.50	-	(5.06)	-	79.98	136.11	130.36
Total Inland	1,495.94	54.25	-	(68.10)	-	1,482.09	354.42	67.97	-	(6.15)	-	416.24	1,065.85	1,141.52
Previous Year (Inland)	1,266.00	229.94	-	-	-	1,495.94	298.85	55.57	-	-	-	354.42	1,141.52	967.15
Foreign														
Buildings-Projects	975.66	-	-	(881.08)	(18.35)	76.23	247.10	29.04	-	(216.13)	(5.74)	54.27	21.96	728.56
Previous Year (Foreign)	-	975.66	-	-	-	975.66	-	234.88	-	-	12.22	247.10	728.56	-
Total (Inland +Foreign)	2,471.60	54.25	-	(949.18)	(18.35)	1,558.32	601.52	97.01	-	(222.28)	(5.74)	470.51	1,087.81	1,870.08
Previous Year (Inland +Foreign)	1,266.00	1,205.60	-	-	-	2,471.60	298.85	290.45	-	-	12.22	601.52	1,870.08	967.15

Note : 1. Figures in brackets denotes negative values

Note : 2

- Land -office represents, right of use acquired under finance lease from VSNL for a period of 99 years and it is depreciated over the life of the lease term.
- Building -office represents, right of use acquired under finance lease from VSNL for a period of 99 years and it is depreciated over the useful life as defined in companies act.
- Building -projects (Inland & Foreign) represents, right of use acquired for office, residential building and it is depreciated over the life of lease term.

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 5 : INTANGIBLE ASSETS

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

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As on April 1,2020	Additions/ Adjustments during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2021	As on April 1,2020	Depreciation during the year	Transfer	Sale/ Adjustments during the year	As at March 31, 2021	As at March 31, 2021	As at March 31, 2020
Toll Collection Rights (13 Years 6 Months)	7,683.91	-	-	-	7,683.91	4,968.73	646.77	-	-	5,615.50	2,068.41	2,715.18
Computer Software	398.59	0.09	-	-	398.68	397.84	0.69	-	-	398.53	0.15	0.75
TOTAL	8,082.50	0.09	-	-	8,082.59	5,366.57	647.46	-	-	6,014.03	2,068.56	2,715.93
Previous Year	8,082.32	0.18	-	-	8,082.50	4,594.54	772.03	-	-	5,366.57	2,715.93	3,487.78

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 6 : NON CURRENT FINANCIAL ASSETS: INVESTMENTS

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

Particulars	As at March 31, 2021	As at March 31, 2020
Long - term Investment		
- Joint Ventures:		
Unquoted at Cost		
Telecommunications Consultants Nigeria Ltd.		
26,000 (Previous year 26,000) 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.		
	10,620.00	10,620.00
7,50,00,000 (Previous year 7,50,00,000) fully paid Equity Shares of Rs.10 each, representing 30% of Capital		
TBL International Ltd.		
87,641 (Previous year 87,641) fully paid Equity Shares of Rs.100 each representing 44.94% of Capital	83.73	83.73
Intelligent Communications Systems India Ltd.		
36,000 (Previous year 36,000) fully paid Equity Shares of Rs.100 each, representing 36% of Capital	36.00	36.00
United Telecom Ltd., Nepal		
	3,584.19	3,584.19
57,31,900 (Previous year 57,31,900) Equity Shares of 100 Nepali Rupees each, representing 26.66% of Capital		
	14,323.92	14,323.92
- Subsidiaries		
Unquoted at Cost		
TCIL Oman LLC, Oman		
1,05,000 (Previous year 1,05,000) Equity Shares of 1 Omani Rial each, representing 70% of Capital	120.92	120.92
TCIL Bina Toll Road Ltd.		
	1,957.00	1,957.00
1,95,70,000 (previous year 1,95,70,000) fully paid Equity Shares of Rs.10 each, representing 100% of Capital		

TCIL Lakhnadone Toll Road Ltd.		
	2,311.00	2,311.00
2,31,10,000 (previous year 2,31,10,000)fully paid Equity Shares of Rs.10 each, representing 100% of Capital		
TCIL USA Inc.		
	486.00	486.00
1,37,488 (previous year 1,37,488) fully paid share of common stock of USD 5 each, representing 100% of Capital		
Share Application money	102.97	105.73
	<u>4,977.89</u>	<u>4,980.65</u>
- Quoted at Cost		
Tamilnadu Telecommunications Ltd.		
2,23,83,700 (Previous year 2,23,83,700) Equity Shares of Rs.10 each, representing 49% of Capital	2,238.37	2,238.37
(Market price as on 31.03.2021 is Rs. 4.65 each (Previous year Rs. 1.20 each)		
Less: Provision for Diminution in value of Investment	1,824.27	1,824.27
	<u>414.10</u>	<u>414.10</u>
TOTAL	<u>19,715.91</u>	<u>19,718.67</u>
Aggregate value of Quoted Investments	414.10	414.10
Aggregate value of Unquoted Investments	19,301.81	19,304.57
Market value of Quoted Investments	1,040.84	268.60

M/s TCIL USA Inc has been incorporated in USA, as 100% subsidiary company on 29th Nov., 2018. The Authorised capital of the subsidiary company in aggregate is 1,000,000 shares of a single class of voting common stock, with par value of USD 5 per share. During last year 1,37,488 fully paid shares of common stock of USD 5 each have been issued. Upto 31st March 2021, the company has transferred sum of USD 1,40,130 (equivalent INR 102.97 Lakhs) as share application money for which the shares are yet to be allotted.

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 7 : NON CURRENT FINANCIAL ASSETS: TRADE RECEIVABLES

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

Particulars	As at March 31, 2021	As at March 31, 2020
long-term Trade Receivables (including trade receivables on deferred credit terms)		
Unsecured		
Trade Receivables considered good	-	-
Retention Money considered good	1,107.60	853.96
Trade Receivables with significant increase in credit risk	1,157.43	1,176.22
	<u>2,265.03</u>	<u>2,030.18</u>
Less: Provision for Loss allowance	1,157.43	1,176.22
TOTAL	<u>1,107.60</u>	<u>853.96</u>

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 8 : NON CURRENT FINANCIAL ASSETS: LOANS

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

Particulars	As at March 31, 2021	As at March 31, 2020
Advances		
Advances recoverable in cash or in kind or for value to be received		
Secured		
Related parties considered good *	1,165.73	1,165.73
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)	16.92	32.23
Unsecured		
Related parties considered good **	12,739.29	11,626.97
Related parties with significant increase in credit risk	2,813.09	1,964.07
	15,552.38	13,591.04
Less : Related Parties -Provision for Loss Allowance	2,813.09	1,964.07
	12,739.29	11,626.97
Others considered good	1.64	1.67
Interest Accrued but not due on Loan considered good	29.48	38.19
TOTAL	13,953.06	12,864.79

* represent Rs. 1165.73 Lakhs due from Tamilnadu Telecommunications Ltd. (Previous year Rs. 1165.73 Lakhs)

** represent due from Subsidiaries (TCIL Bina Toll Road Ltd and TCIL Lakhnadone Toll Road Ltd.).

Refer Note 54 (B&C)

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 9 : NON CURRENT FINANCIAL ASSETS: OTHERS

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

Particulars	As at March 31, 2021	As at March 31, 2020
Bank deposits		
Deposits with maturity of more than 12 months (Pledged with bank against Guarantees)	0.15	0.14
Security Deposits considered good	7.99	8.18
TOTAL	8.14	8.32

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 10 : OTHER NON CURRENT ASSETS

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

Particulars	As at March 31, 2021	As at March 31, 2020
Income Tax Refund Receivable		
Advance Tax and Tax Deducted at Source	6,281.74	4,037.69
Less: Provision for Income Tax	1,802.52	1,812.66
TOTAL	4,479.22	2,225.03

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 11 : CURRENT ASSETS : INVENTORIES

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

Particulars	As at March 31, 2021	As at March 31, 2020
INVENTORIES		
As taken, valued and certified by the Management (valued at cost)		
- Stores & Spares (including with Sub-contractors) at project sites	681.50	1,273.41
Less: Provision for obsolesce/slow moving stores	57.29	58.14
TOTAL	624.21	1,215.27

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 12 : CURRENT FINANCIAL ASSETS: TRADE RECEIVABLES

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

Particulars	As at March 31, 2021	As at March 31, 2020
Billed Receivables		
Unsecured		
A. Outstanding for period exceeding six months		
Trade Receivables considered good*	97,552.21	64,043.39
Retention Money considered good	1,124.60	953.54
Trade Receivables with significant increase in credit risk	6,623.88	6,728.13
	1,05,300.69	71,725.06
B. Others		
Trade Receivables considered good	67,260.17	72,028.20
Retention Money considered good	786.40	3,469.97
	68,046.57	75,498.17
C. Unbilled	37,708.06	34,319.19
	2,11,055.32	1,81,542.42
TOTAL (ALBIC)		
	2,11,055.32	1,81,542.42
Less : Provision for Loss allowance	6,623.88	6,728.13
	2,04,431.44	1,74,814.29
TOTAL	2,04,431.44	1,74,814.29

* Includes amounts due from Tamilnadu Telecommunications Limited (TTL) Subsidiary Company Rs. 6596.07 Lakhs (previous year 6472.65 Lakhs). Refer note 54(A)

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 13 : CURRENT FINANCIAL ASSETS: CASH AND CASH EQUIVALENTS

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

Particulars	As at March 31, 2021	As at March 31, 2020
CASH AND CASH EQUIVALENTS		
A. Cash in Hand (including imprest balances)	19.37	23.96
B. Balances with Banks		
In Current Accounts*	1,704.33	1,767.91
In Call Accounts	9.17	9.16
	1,713.50	1,777.07
Less: Provision against fund blocked in Banks**	47.32	51.59
	1,666.18	1,725.48
In Deposit Accounts		
Deposits with maturity of less than 3 months	13,787.93	6,650.40
In Saving Bank	1.01	9.84
	15,455.12	8,385.72
C. Money in transit	2,064.41	-
D. Cheques in hand	3,288.14	-
	20,827.04	8,409.68

* Includes Ethiopian Birr (ETB) 951.92 (equivalent Rs. 1675) (previous year ETB 951.92 equivalent Rs. 2175.0) 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 Financial Statements

NOTE 14 : CURRENT FINANCIAL ASSETS: OTHER BANK BALANCES

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

Particulars	As at March 31, 2021	As at March 31, 2020
Other Bank Balances		
Deposits with maturity of more than 3 months but less than 12 months	1,116.42	309.94
Term Deposits pledged with banks against overdraft facility	3,366.73	7,979.44
TOTAL	4,483.15	8,289.38

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 15 : CURRENT FINANCIAL ASSETS: LOANS & OTHERS

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

Particulars	As at March 31, 2021	As at March 31, 2020
LOANS		
Advance 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)	9.13	12.50
	<hr/>	<hr/>
	9.13	12.50
Unsecured		
- Considered Good	354.71	396.21
Interest accrued but not due on advances considered good	8.79	6.23
Interest accrued but not due on Deposits considered good (Includes interest on Rs. 357 Lakhs (Previous year Rs. 638 Lakhs) of deposits in the name of Client A/c TCIL)	308.68	418.17
OTHERS		
Security Deposits considered good	4,995.25	4,817.47
TOTAL	<hr/> 5,676.56	<hr/> 5,650.58

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 16 : CURRENT TAX ASSETS (Net)

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

Particulars	As at March 31, 2021	As at March 31, 2020
Advance Tax and Tax Deducted at Source	5,134.56	3,719.03
Less: Provision for Income Tax	1,926.84	991.85
TOTAL	3,207.72	2,727.18

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 17 : OTHER CURRENT ASSETS

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

Particulars	As at March 31, 2021	As at March 31, 2020
Advance recoverable in cash or in kind or for value to be received		
Advances to sub contractor / suppliers & others		
Unsecured		
- Considered Good	20,898.43	21,874.32
- Considered Doubtful	3,186.42	3,192.68
	<u>24,084.85</u>	<u>25,067.00</u>
Less: Provision for Doubtful advances	<u>3,186.42</u>	<u>3,192.68</u>
	20,898.43	21,874.32
Interest accrued but not due on advances	1,183.19	847.42
Amount Due from Customers		
Work In progress	4,34,691.39	4,54,360.36
Less: Bills Raised	<u>3,58,381.49</u>	<u>3,68,257.79</u>
	76,309.90	86,102.57
Other Taxes Recoverable	8,008.26	5,042.25
TOTAL	<u>1,06,399.78</u>	<u>1,13,866.56</u>

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 18 : NON CURRENT FINANCIAL LIABILITIES: BORROWINGS

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

Particulars	As at March 31, 2021	As at March 31, 2020
TOTAL	-	-

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 19 : NON CURRENT FINANCIAL LIABILITIES: TRADE PAYABLES

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

Particulars	As at March 31, 2021	As at March 31, 2020
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 Financial Statements

NOTE 20 : NON CURRENT FINANCIAL LIABILITIES: OTHERS

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

Particulars	As at March 31, 2021	As at March 31, 2020
a. Lease Liabilities	707.76	1,230.29
b. Others	421.70	398.23
TOTAL	1,129.46	1,628.52

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 21 : DEFERRED TAX LIABILITIES / (ASSETS)

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

Particulars	As at March 31, 2021	As at March 31, 2020
Deferred Tax Liability:		
Related to Fixed Assets / Lease	566.41	1,125.81
Total	566.41	1,125.81
Deferred Tax Assets:		
Provision for Doubtful Debts	1,958.40	1,989.37
Provision for Doubtful Advances	801.96	803.53
Provision for Leave Encashment / Bonus	620.88	549.72
Provision for Loss allowances	708.00	494.32
Others	489.19	490.48
Total	4,578.43	4,327.42
Net Deferred Tax Liabilities / (Assets)	(4,012.02)	(3,201.61)

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 22 : NON CURRENT PROVISIONS

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

Particulars	As at March 31, 2021	As at March 31, 2020
a. Post Retirement Medical Benefits	1,917.54	1,282.85
b. Leave Salary Encashment	2,183.74	1,130.82
c. Others (Employee Benefits)	624.34	810.01
TOTAL	4,725.62	3,223.68

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 23 : CURRENT FINANCIAL LIABILITIES: BORROWINGS

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

Particulars	As at March 31, 2021	As at March 31, 2020
a) Secured Loans		
- From Banks*	1,446.59	13,327.51
(Overdraft Secured against Receivables, Stocks and Bank term deposits)		
b) Unsecured Loans		
Short Term Loan		
- Foreign Currency Loan from Banks	2,253.24	12,912.89
TOTAL	3,699.83	26,240.40

Secured Loan from Banks include :

*Amount of Rs. 1446.59 lakhs (previous year Rs. 6907.86 lakhs) availed from IDBI Bank Ltd. & Bank of Baroda is secured against Term Deposit receipts of Rs. 3366.73 lakhs (previous year Rs. 7979.44 lakhs)

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 24 : CURRENT FINANCIAL LIABILITIES: TRADE PAYABLES

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

Particulars	As at March 31, 2021	As at March 31, 2020
Total outstanding dues of Micro Enterprises and Small Enterprises*	247.81	788.60
a) Total outstanding dues of Creditor other than Micro Enterprises and Small Enterprises	1,99,257.89	1,63,895.46
b) Due to Related Parties	274.77	238.37
TOTAL	1,99,532.66	1,64,133.83

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, 2021	As at March 31, 2020
(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	247.81	788.60
- 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 as per the applicability of the Act. The information has been collected only to the extent information received.

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 25 : CURRENT FINANCIAL LIABILITIES: OTHERS

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

Particulars	As at March 31, 2021	As at March 31, 2020
a. Interest Accrued but not Due on Borrowings	1.65	61.58
b. Lease Liabilities	66.36	270.01
c. Others	80,715.69	63,822.43
TOTAL	80,783.70	64,154.02

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 26 : OTHER CURRENT LIABILITIES

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

Particulars	As at March 31, 2021	As at March 31, 2020
a. Advance from Customers	21,558.71	20,081.48
b. Other Payables (Including GST, Sales Tax, Service Tax and Others)	7,603.65	4,481.26
TOTAL	29,162.36	24,562.74

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 27 : CURRENT PROVISIONS

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

Particulars	As at March 31, 2021	As at March 31, 2020
a. Provision for Warranty Period Expenses*	12,463.33	14,073.84
b. Employee Benefits	1,606.57	3,728.17
c. Others		
- Provision for Losses in Unfinished Projects	14.83	14.83
TOTAL	14,084.73	17,816.84

* Provision for Warranty Period Expenses:

Particulars	As at March 31, 2021	As at March 31, 2020
Opening Balance	14,073.84	14,067.29
Add: Provided during the Year	1,561.11	3,489.84
Less: Withdrawn during the Year	842.60	300.35
Less: Utilized during the Year	2,329.02	3,182.94
Closing Balance	12,463.33	14,073.84

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 28 : REVENUE FROM OPERATIONS

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
I. Sale of Products	18,527.04	24,025.87
II. Sale of Services		
a) Turnkey Projects Completed	1,00,094.26	23,319.19
b) Accretion/Deccretion in work in progress		
Closing work in progress	4,34,691.39	4,54,360.36
Less: Opening Work in Progress and adjustment	4,54,360.36	3,83,939.37
	<u>(19,668.97)</u>	<u>70,420.99</u>
c) Maintenance / Service Contracts	66,191.55	51,011.51
d) Consultancy Projects	4,948.50	3,285.77
e) Other Projects	1,446.10	563.78
III. Other Operating Revenue		
- Interest on Advance from Sub-contractor	762.63	919.30
- Overheads recovered from Sub-contractor	-	1.50
- Sale of Tenders	1.66	1.51
- Provision for Warranty Period Expenses written back	842.60	300.35
- Empanelment Fees from Contractors	0.42	42.55
- Excess provision / liabilities written back	1,783.50	198.03
TOTAL	<u>1,74,929.29</u>	<u>1,74,090.35</u>

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 29 : OTHER INCOME

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
Interest (Gross)		
- Fixed Deposit	549.36	277.60
- Loans to employees	2.86	3.42
- Others: Interest on loan to Subsidiaries	1,626.66	6,838.61
Less: Amount written off (Refer Note 54)	1,304.86	6,017.53
	321.80	821.08
Other Non-Operating income		
- Dividend Received	-	10.80
- Others	404.37	373.23
Gain on foreign currency transactions	372.98	-
TOTAL	1,651.37	1,486.13

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 30 : COST OF MATERIALS CONSUMED

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
A. STORES & SPARES		
Opening Stock	1,273.41	1,520.76
Add: Purchases	1,472.02	3,657.18
Less: Stock Sold	53.72	-
Less: Closing Stock	681.50	1,273.41
Stores & Spares consumed	2,010.21	3,904.53
B. LOOSE TOOLS		
Opening Stock	-	-
Add: Purchases	12.97	2.24
Less: Closing Stock	-	-
Loose tools consumed	12.97	2.24
TOTAL (A + B)	2,023.18	3,906.77

NOTE 31 : CHANGE IN INVENTORIES OF STOCK IN TRADE

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
Stock at Close	-	-
Stock at Commencement	-	-
Increase / Decrease in stock	-	-

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 32 : EMPLOYEE BENEFIT EXPENSE

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

Particulars	Year ended	Year ended
	March 31, 2021	March 31, 2020
Salaries (Including Foreign DA)	23,355.86	23,790.45
Leave Salary & Pension Contribution	32.20	16.01
Provident & Other Funds Contribution	1,538.83	1,567.76
Medical Reimbursement	804.17	864.86
Staff Welfare including Camp Expenses	276.84	349.25
Liveries	10.01	5.34
Performance Related Pay (PRP)	166.84	354.32
Bonus	4.58	3.85
Rent for Employee Accommodation:		
Gross:	1,137.22	1,024.74
Less: Recoveries	1.00	1.23
Leave Salary Encashment	257.38	464.81
Children Education Allowance	1.58	1.29
Perks	1,150.04	1,190.39
Leave Travel Concession	48.88	58.38
Gratuity	279.74	198.57
Employees Accident Group Insurance	2.32	1.37
PF Admin Charges	13.28	14.45
Retired. Employee Medical Scheme	81.26	59.61
TOTAL	29,160.03	29,964.22

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 33 : FINANCE COSTS

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

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
Interest		
- Interest Expense on Term Loans	-	97.52
- Interest Expense on Overdrafts & Other Borrowings	787.57	1,162.75
Loss on foreign currency transactions	-	926.51
Interest on Lease liabilities	84.26	153.45
TOTAL	871.83	2,340.23

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 34 : ADMINISTRATIVE AND OTHER EXPENSES

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

Particulars	Year ended	Year ended
	March 31, 2021	March 31, 2020
Rent	1,182.19	1,153.76
Rates and Taxes	1,836.32	1,953.66
Insurance	376.73	491.67
Bank & Guarantee Charges	439.30	387.14
Business Promotion	27.81	100.72
Agency Commission & Sponsor Fee	132.12	264.97
Legal & Professional Chares	97.31	175.88
Consultancy	42.91	210.79
Electricity & Water	167.70	228.80
Telephone,Telex & Postage	161.57	168.65
Printing & Stationery	123.66	162.79
Traveling	543.30	865.72
Advertisement	7.71	53.23
Books and Periodicals	1.44	2.02
Seminar & Training	2.66	60.46
Repairs & Maintenance		
- Plant & Machinery	158.80	151.66
- Building	170.76	86.22
- Others	54.47	80.57
Vehicle Running & Maintenance	441.15	516.75
Misc. Expenses	240.96	214.85
Audit Remuneration		
- Audit Fee	37.21	47.67
- Taxation Matters	20.54	13.80
- Other Services Including Certification	8.77	13.36
- Reimbursement of expenses	0.70	0.28
Hiring Charges		
- Machinery	8.03	12.08
- Vehicles	504.60	569.48
Directors Sitting Fees	0.45	1.50
Provision for Warranty Period Expenses	1,561.11	3,489.84
Loss on Sale / Scrapping of Assets	47.55	3.84
Bad Debts/Advances Written off	-	4.40
Donation	0.36	3.00
Security & Maintenance	130.64	138.99
TOTAL	8,528.83	11,628.55

Telecommunications Consultants India Ltd.

Notes forming part of Financial Statements

NOTE 35 : TAX EXPENSES

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

Particulars	Year ended	Year ended
	March 31, 2021	March 31, 2020
Current Tax (Including tax effect in OCI)	1,926.85	991.85
Provision for Taxation for earlier years	(97.31)	46.69
Deferred Tax Charge	(813.69)	568.20
TOTAL	1,015.85	1,606.74